



FORMS



REPORTING AND RESOURCES



HELP CENTER

OVERVIEW

**SALES  
& USE  
TAX**

WITHHOLDING  
TAX  
CONTACT

NEW  
BUSINESS  
CENTER

GROSS  
PRODUCTION

OTHER  
TAXES

FORMS

REPORTING  
&  
RESOURCES

## WHAT IS SALES TAX?

Under Oklahoma law, sales tax must be charged and collected on all transfers of title or possession of tangible personal property that occur within the state. Sales tax is also levied on certain services that are provided in the state. If the transaction occurs within the boundaries of a county or municipality that also levies a sales tax, those taxes will be applied as well. Oklahoma sales tax is levied at 4.5% of the gross receipts from the sale or rental of tangible personal property and from the furnishing of specific services. If you ship goods, you will need to collect at the rate(s) in effect at the location where delivery occurs.

[Find out if you need to pay sales tax or use tax.](#)

For Sales Tax Exemption Packet E, Sales Tax Vendor Responsibilities Exempt Sales Publication D and other current Oklahoma tax forms, visit the [Forms](#) page.

**OKLAHOMA**  
Tax Commission

## Do I need to pay sales tax?

**SALES TAX**  
A TAX CHARGED AND COLLECTED ON THE STATE, COUNTY AND CITY LEVEL (WHERE APPLICABLE) ON ALL TRANSFERS OF TITLE OR POSSESSION OF TANGIBLE PERSONAL PROPERTY AND CERTAIN SERVICES THAT OCCUR WITHIN THIS STATE.

**INDIVIDUALS**  
Pay sales tax on retail product purchases and taxable services.

**BUSINESSES**  
Charge, collect and remit state, county and city sales taxes.

**REMOTE SELLERS**  
Sellers who do not maintain a place of business in Oklahoma

Who sell at least \$100,000 worth of taxable merchandise in the state of Oklahoma during the preceding or current calendar year are required to collect the appropriate state and local use tax from the customer.

Remote sales who do not meet the \$100,000 sales threshold will still be required to notify purchasers on their retail internet website or retail catalog and customer invoices, that use tax is imposed and must be paid by the purchaser, unless otherwise exempt, on items brought into Oklahoma for use or consumption.

Must send an annual statement to their Oklahoma customers by February 1 notifying them of the amount of their total purchases made during the previous calendar year.

[Sales/Use Tax Rate Locator >](#) [City/County Tax >](#) [Military Tax >](#) [Streamline Sales Tax >](#)

PDF

## WHAT IS USE TAX?

Under Oklahoma law, use tax must be paid on tangible personal property purchased and brought into this state for storage, use or consumption. If the property is brought into a county or municipality that also levies a use tax, the applicable county or municipal use tax must also be paid. Retailers maintaining a place of business within the state and/or making sales from a place of business outside the state for use in Oklahoma are required to collect from the customer the appropriate state and local use tax.

**LEARN MORE  
ABOUT USE TAX**

## HOW TO DETERMINE THE LOCATION OF A SALE

When a product is sold at your place of business, that location becomes the “source”, and the appropriate tax rate for your place of business should be charged.

When the product is delivered to the customer at another location, the location where receipt by the purchaser occurs becomes the “source”, and the appropriate tax rate for the point of delivery should be charged.

For more information about remote sellers, [visit the help center](#).



**Have a business  
account?**

**SIGN  
INTO  
OKTAP**



### POPULAR RESOURCES

[Sales, Use, & Lodging Tax Rates & Codes | COPOs](#)

---

[New Rates and Effective Dates](#)



---

[Sales and Use Tax Rate Locator \(including Database Download\)](#)

---

[Sales Tax Vendor Responsibilities - Exempt Sales Publication D](#)



---

[Municipal Boundary Changes](#)

---

[Sales and Use Tax Rates for Military Bases](#)



## VIEW ALL RESOURCES

### STREAMLINED SALES TAX

Streamlined Sales Tax is designed to bring uniformity to definitions of items in the sales tax base, significantly reduce the paperwork burden on retailers, and incorporate new technology to modernize many administrative procedures nationwide.

[Taxability and Best Practice Matrix](#)  
[Oklahoma Recertification Letter](#)  
[Definitions](#)

Use [OkTAP](#) to find a sales tax account, exemption account or permit with a valid account or permit number. You may also view [new or canceled permits](#).

---

Follow Us



[About](#)

[Newsroom](#)

[Careers](#)

[Contact Us](#)