

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 <u>Forms</u> page.



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

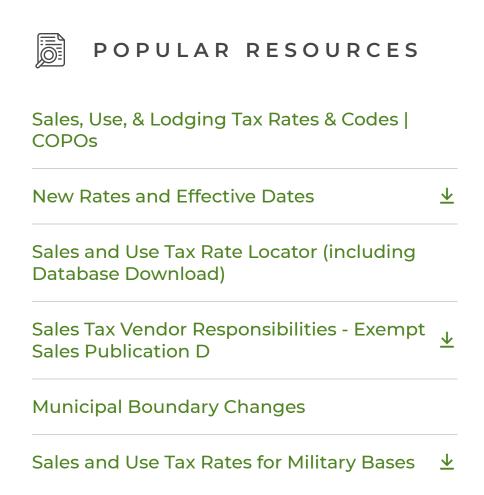
When a product is sold at your place of business, that location becomes the "source", and the appropriate tax rate for your place of business should be charged.

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.







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.

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