



# OKLAHOMA TAX COMMISSION

---

August 20, 2008

## **SALES TAX EXEMPTION FOR OKLAHOMA STATE GOVERNMENTAL ENTITIES**

RE: Exemption Number 999908

Dear Vendor:

Please be advised that all governmental entities of the State of Oklahoma, as identified on the following listing, are exempt from Oklahoma sales or use taxes pursuant to Title 68, O.S. 2001, Section 1356(1). Therefore, direct purchases made by a state entity are exempt from sales tax whereas purchases made by a contractor in fulfilling a State contract are taxable to the contractor.

The Oklahoma Tax Commission does not issue "sales tax exempt numbers" to state entities that are exempt by statute. This letter and the following listing may be used as formal documentation concerning sales tax exemptions. Please visit the following website: [www.ok.gov/agencies.php](http://www.ok.gov/agencies.php) for further state agency information.

Sincerely

OKLAHOMA TAX COMMISSION  
Taxpayer Assistance Division