



OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

TONY MASTIN
ADMINISTRATOR

2501 NORTH LINCOLN BOULEVARD
OKLAHOMA CITY, OKLAHOMA 73194
(405) 521-3214

June 23, 2011

William Brogden, *Executive Director*
Oklahoma State Board of Commercial Pet Breeders
1000 N.W. Grand Boulevard, Suite 140
Oklahoma City, Oklahoma 73118

Re: Sales tax registration, collection and remittance requirements for dog and cat breeders.

Dear Mr. Brogden:

This is in response to your request for information outlining the sales tax registration, collection and remittance requirements for dog and cat breeders.

The sale of tangible personal property in Oklahoma, unless specifically exempted by the provisions of the Oklahoma Sales Tax Code, is subject to the levy of sales tax. 68 O.S. §1354(A)(1). No statutory provision exists which specifically exempts from the sales tax levy the sale of dogs and cats. However, for purchasers claiming a resale, use or entity based exemption, Oklahoma Administrative Code 710:65-7-8 through 710:65-7-15 and 710:65-7-17 through 710:65-7-21 sets forth the properly completed documentation that must be accepted from said purchaser and retained by the vendor in order for the vendor to be relieved of any liability for the sales tax and the duty to collect imposed by 68 O.S. § 1361 of Title 68.

Vendors who are making taxable sales in this State on a regular or seasonal basis are required to hold an Oklahoma sales tax permit¹ and collect, report, and remit state² and any applicable local sales tax³ on their sales in Oklahoma.⁴ Persons making occasional sales in Oklahoma are not required to hold an Oklahoma sales tax permit but should collect the

¹ 68 O.S. §§ 1363 and 1364

² Current state sales tax rate is 4.5%.


³ Charts which set forth the current municipal and county sales and use tax rates are available on the Tax Commission website.

⁴ 68 O.S. § 1365

applicable state and local sales taxes and remit same at the time the sale is made on a casual basis utilizing an Oklahoma sales tax report [Form 13-23]. To register for a sales tax permit, a completed Business Registration Packet (Packet A) available online at www.tax.ok.gov should be submitted, along with the \$20.00 fee, to the Taxpayer Assistance Division, Oklahoma Tax Commission, P.O. Box 26920, Oklahoma City, OK 73126-0920.

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in black ink, appearing to read "Tony Mastin". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

Tony Mastin
Agency Administrator