

July 20, 2015

To Whom It May Concern:

Per the Oklahoma Tax Commission, the State of Oklahoma is exempt from state sales or use taxes pursuant to Title 68, O.S. 2001, Section 1356 (1).

A.G. Opinion 2002-35 states in part:

**16 It is, therefore, the official Opinion of the Attorney General that:**

- 1. The Legislature has granted municipalities the power to levy and collect taxes for purposes of municipal government. [68 O.S. 2001, § 2701](#). A municipality may not adopt an ordinance that levies a tax directly on either the federal government (U.S. Const. art. VI, cl.2) or on the State government. A municipal tax will not violate the governmental immunity doctrine if the legal incidence of the tax is not on the federal or State government, even if the economic burden of the tax is on the government. A hotel occupancy tax may be imposed on State and federal government employees if the legal incidence of the tax is not on the government, as, for example, when the employee pays for the room, even if the employee is later reimbursed by the government.**
- 2. There is no immunity from taxes for political subdivisions of the State or for non-governmental entities. Such entities are exempt from State or local taxes only by express language in the Oklahoma Constitution, Oklahoma Statutes, or municipal code. A municipality may adopt an ordinance taxing such entities subject to any specific limitations that may be imposed by the Oklahoma Constitution or Oklahoma Statutes.**

The Oklahoma State Tax Exempt Number is 736017987 and is clearly printed on the state-issued Purchase Card. A sample of what the State of Oklahoma Purchase Card looks like is below:



The non-chip card being phased out resembles this sample below:



Based on the information below, we also do not provide copies of our cards or driver's licenses as requested by some lodging establishments.

Chapter 6 of the Visa International Operating Regulations states in part:

Supplemental Identification – (Updated)

- An Acquirer must not require a Merchant, and a Merchant must not require a Cardholder, to provide any supplemental Cardholder information as a condition for honoring a Card, unless it is required or permitted elsewhere in the *Visa International Operating Regulations*. Such supplemental Cardholder information includes, but is not limited to:

A government-assigned identification number (or any part thereof)

A government-issued identity card

Fingerprint

Home or business address or telephone number

Driver's license number

Photocopy of a driver's license

Photocopy of the Visa Card or Visa Electron Card

Other credit cards

Should you have any additional questions or need further clarification, please feel free to contact me at your convenience.

Sincerely,



Linda Powell  
Purchase Card & Travel Program Administrator

cc: State Purchasing Director