



OKLAHOMA TAX COMMISSION

NEWS RELEASE

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FOR IMMEDIATE RELEASE

SUBJECT: Remote Sellers

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Remote sellers are now required to collect and remit sales or use taxes on all orders delivered to Oklahoma, whether or not the seller has a physical presence in the state. This includes online and mail-order companies.

State law (HB1019xx) requires remote sellers who sold at least \$10,000 worth of taxable merchandise in the state of Oklahoma during the previous 12 months to collect and remit the tax or to comply with statutory notice and reporting requirements. The June 21st U.S. Supreme Court decision in the case of South Dakota v. Wayfair overturned its previous position that required companies to have a physical presence in a state in order for the state to require it to charge sales tax on remote orders.

Oklahoma law also requires marketplace facilitators and referrers (those organizations who provide a platform for third-party retail sellers) to file an election with the Oklahoma Tax Commission (OTC) and to collect and remit Oklahoma sales or to comply with statutory notice and reporting requirements.

To register for an Oklahoma tax permit, please visit our website at tax.ok.gov. The Tax Commission is in the process of simplifying its application for remote sellers. All entities falling within any of the above-described classifications should register with the OTC as soon as possible. If you are in need of an extension to register, or if you need further assistance, please contact our agency at 405-521-3160 or at otcmaster@tax.ok.gov.

Updates will be provided on our website and social media channels as they become available. Find us on Facebook ([Ok Tax Commission](https://www.facebook.com/OkTaxCommission)) and Twitter ([@oktaxcommission](https://twitter.com/oktaxcommission)).

LINKS:

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[Wayfair decision and HB 1019X](#)