

# Rates and Codes for Sales, Use, and Lodging Tax

**Rates Effective October through December 2011**

**State Tax Rate...**  
Effective May 1, 1990, the State of Oklahoma Tax Rate is 4.5%.

**COUNTIES**

COPO	COUNTY	RATE
0188	ADAIR CTY #	0.75%
0288	ALFALFA CTY #	2%
0388	ATOKA CTY #	2%
0488	BEAVER CTY #	2%
0588	BECKHAM CTY #	0.30%
0688	BLAINE CTY #	0.50%
0788	BRYAN CTY #	0.25%
0888	CADDO CTY #	1.50%
0988	CANADIAN CTY	0.35%
1088	CARTER CTY #	0.50%
1188	CHEROKEE CTY #	2%
1288	CHOCTAW CTY #	2%
1388	CIMARRON CTY	2%
1488	CLEVELAND CTY #	0.25%
1588	COAL CTY #	1%
1688	COMANCHE CTY #	0.25%
1788	COTTON CTY #	1.25%
1888	CRAIG CTY #	2%
1988	CREEK CTY #	1%
2088	CUSTER CTY #	1%
2188	DELAWARE CTY #	0.90%
2288	DEWEY CTY #	1.75%
2388	ELLIS CTY #	2%
2488	GARFIELD CTY #	0.35%
2588	GARVIN CTY #	0.50%
2688	GRADY CTY #	0.375%
2788	GRANT CTY #	1.25%
2888	GREER CTY #	1.50%
2988	HARMON CTY #	2%
3088	HARPER CTY #	2%
3188	HASKELL CTY #	1.75%
3288	HUGHES CTY	0.25%
3388	JACKSON CTY #	0.50%
3488	JEFFERSON CTY #	2%
3588	JOHNSTON CTY #	1.25%
3688	KAY CTY #	0.667%
3788	KINGFISHER CTY #	1%
3888	KIOWA CTY #	0.50%
3988	LATIMER CTY #	1.50%
4088	LEFLORE CTY #	1.50%
4188	LINCOLN CTY #	1%
4288	LOGAN CTY #	1%
4388	LOVE CTY #	2%
4488	MCCLAIN CTY #	0.50%
4588	MCCURTAIN CTY #	1.50%
4688	MCINTOSH CTY #	1.50%
4788	MAJOR CTY #	0.25%
4888	MARSHALL CTY #	1.50%
4988	MAYES CTY #	1.375%
5088	MURRAY CTY #	2%
5188	MUSKOGEE CTY #	0.65%
5288	NOBLE CTY #	1.25%
5388	NOWATA CTY #	2%
5488	OKFUSKEE CTY #	1.25%
5588	OKMULGEE CTY #	1.25%
5688	OSAGE CTY #	1.25%
5788	OTTAWA CTY #	1.35%
5888	PAWNEE CTY #	2%
5988	PAYNE CTY #	0.75%
6088	PITTSBURG CTY #	1%
6188	PONTOTOC CTY #	0.688%
6288	POTTAWATOMIE CTY #	1%
6388	PUSHMATAHA CTY #	2%
6488	ROGER MILLS CTY #	1.50%
6588	ROGERS CTY #	1.50%
6688	SEMINOLE CTY #	1.25%
6788	SEQUOYAH CTY #	1.417%
6888	STEPHENS CTY	0.55%
6988	TEXAS CTY #	1%
7088	TILLMAN CTY #	1.5%
7188	TULSA CTY #	0.85%
7288	WAGONER CTY #	1.30%
7388	WASHINGTON CTY	1%
7488	WASHITA CTY #	1.875%
7588	WOODS CTY #	0.50%
7688	WOODWARD CTY #	0.825%

**COUNTIES: LODGING**

0688	BLAINE CTY	5%
1388	CIMARRON CTY	5%
1588	COAL CTY	5%
1788	COTTON CTY	5%
2888	GREER CTY	5%
3588	JOHNSTON CTY	5%
3988	LATIMER CTY	5%
4388	LOVE CTY	5%
4588	MCCURTAIN CTY	3%
4888	MARSHALL CTY	5%
5788	OSAGE CTY	5%
6288	PONTOTOC CTY	5%

If a city or county is not listed, they do not have a sales or use tax.

For up to the minute rate changes, please refer to [www.tax.ok.gov/newrates.html](http://www.tax.ok.gov/newrates.html).

**Changes in Tax Rates...**

COPO	LOCATION	RATE CHANGE	TAX TYPE	TYPE OF CHANGE	EFFECTIVE DATE
2011	Clinton	3.05% to 4%	Sales and Use	Increase	October 1, 2011
7511	Clinton	3.05% to 4%	Sales and Use	Increase	October 1, 2011
4417	Cole	3% to 4%	Sales and Use	Increase	October 1, 2011
5805	Commerce	3%	Use	New	October 1, 2011
0827	Hydro	3% to 4%	Sales and Use	Increase	October 1, 2011
0627	Hydro	3% to 4%	Sales and Use	Increase	October 1, 2011
5414	Paden	2% to 3%	Sales	Increase	October 1, 2011
7281	Tulsa	3% to 3.167%	Sales and Use	Increase	October 1, 2011
7381	Tulsa	3% to 3.167%	Sales and Use	Increase	October 1, 2011
5781	Tulsa	3% to 3.167%	Sales and Use	Increase	October 1, 2011
3688	Kay County	0.667%	Use	New	October 1, 2011
7288	Tulsa County	1.017% to 0.85%	Sales and Use	Decrease	October 1, 2011
4288	Logan County	1.75% to 1%	Sales and Use	Decrease	November 1, 2011
5503	Arcadia	4%	Use	New	January 1, 2012
5405	Castle	2%	Sales	New	January 1, 2012
1014	Healdton	3.25% to 3.75%	Sales and Use	Increase	January 1, 2012
5522	Midwest City	3.3% to 3.85%	Sales and Use	Increase	January 1, 2012
0988	Canadian County	0.35%	Use	New	January 1, 2012
1088	Carter County	0.5% to 0.25%	Sales and Use	Decrease	January 1, 2012
3288	Hughes County	0.25%	Use	New	January 1, 2012
4688	McIntosh County	1.5% to 2%	Sales and Use	Increase	January 1, 2012
5507	Edmond	3.25% to 3.75%	Sales and Use	Increase	April 1, 2012
1926	Oilton	3% to 5%	Sales and Use	Increase	April 1, 2012
3227	Wetumka	3% to 4%	Sales and Use	Increase	April 1, 2012

**Key...**

\*\* Denotes a county tax is also due for sales in this city. See the first column of page 1 for county listings. The first two digits of the city COPO cross-reference to the county COPO by matching these digits.

Example: Salina's COPO is 4914 and Mayes County's COPO is 4988, thus Salina is in Mayes County which has a county tax that must be added to the city tax and the State Tax.

# Denotes Use Tax is due for sales in this city or county, from out-of-state, at the same rate as shown. This is also in addition to the State Tax Rate of 4.5%.

CITIES			CITIES			CITIES		
COPO	CITY	RATE	COPO	CITY	RATE	COPO	CITY	RATE
0703	ACHILLE **	3%	4005	BOKOSHE # **	3%	6505	CHEYENNE # **	3%
6201	ADA # **	4%	5404	BOLEY **	3%	2611	CHICKASHA # **	3.969%
4903	ADAIR # **	4%	1203	BOSWELL # **	3%	5506	CHOCTAW #	4.25%
3403	ADDINGTON # **	2%	6704	BOWLEGS **	3%	4904	CHOUTEAU # **	4%
5803	AFTON # **	3%	5103	BOYNTON # **	2%	4205	CIMARRON CITY **	2%
4103	AGRA # **	4%	2605	BRADLEY **	3%	6606	CLAREMORE # **	3%
6104	ALDERSON # **	2%	5104	BRAGGS **	3%	6407	CLAYTON **	4%
2603	ALEX # **	3%	3603	BRAMAN # **	3%	5406	CLEARVIEW # **	4%
0203	ALINE # **	3%	6905	BRAY # **	1%	4705	CLEO SPRINGS **	3%
3210	ALLEN # **	3%	1912	BRISTOW # **	5%	5905	CLEVELAND # **	3.50%
6210	ALLEN # **	3%	7204	BROKEN ARROW # **	3%	2011	CLINTON # **	4%
3301	ALTUS # **	3.75%	7304	BROKEN ARROW # **	3%	7511	CLINTON # **	4%
7601	ALVA # **	4.25%	4508	BROKEN BOW # **	2.50%	1526	COALGATE # **	3%
2604	AMBER # **	4%	3003	BUFFALO # **	3%	0715	COLBERT # **	3%
4703	AMES # **	3%	5708	BURBANK **	2%	2105	COLCORD # **	3%
0811	ANADARKO # **	3.50%	0205	BURLINGTON **	1%	4417	COLE # **	4%
6405	ANTLERS # **	3%	7517	BURNS FLAT # **	4%	7205	COLLINSVILLE # **	3.75%
0813	APACHE # **	3.50%	2004	BUTLER # **	3%	6610	COLLINSVILLE # **	3.75%
2003	ARAPAHO # **	3%	4404	BYTERS # **	4%	7506	COLONY # **	2%
5503	ARCADIA	4%	6212	BYNG **	2%	6907	COMANCHE # **	4%
1001	ARDMORE # **	3.75%	0206	BYRON **	2%	5805	COMMERCE # **	3%
4004	ARKOMA # **	3%	1603	CACHE # **	3%	7403	COPAN # **	3%
2303	ARNETT # **	3%	0709	CADDO # **	3%	7507	CORDELL # **	3%
6303	ASHER **	4%	0713	CALERA # **	4%	7508	CORN # **	2%
0303	ATOKA # **	3%	0904	CALUMET # **	4%	3416	CORNISH # **	2%
3213	ATWOOD **	2%	3214	CALVIN # **	4%	5106	COUNCIL HILL **	2%
5705	AVANT **	2%	2204	CAMARGO # **	4%	2406	COVINGTON # **	4%
5706	BARNSDALL # **	3%	6113	CANADIAN # **	4.50%	7303	COWETA # **	3%
7401	BARTLESVILLE **	3%	0307	CANEY # **	2%	4203	COYLE **	3%
5701	BARTLESVILLE **	3%	0603	CANTON # **	3%	4204	CRESCENT # **	3%
0404	BEAVER # **	2%	7504	CANUTE # **	4%	6705	CROWMELL **	3%
5603	BEGGS # **	4.50%	0207	CARMEN # **	3%	6114	CROWDER # **	4%
0706	BENNINGTON **	4%	0816	CARNEGIE # **	4%	6002	CUSHING # **	4%
2103	BERNICE # **	3.50%	4105	CARNEY # **	4%	2013	CUSTER CITY # **	4%
7503	BESSIE **	2%	0503	CARTER # **	4%	0819	CYRIL # **	3%
5504	BETHANY #	4%	3703	CASHION # **	4%	4107	DAVENPORT # **	4%
1804	BIG CABIN # **	2.50%	4206	CASHION # **	4%	7103	DAVIDSON # **	4%
5203	BILLINGS # **	4%	6604	CATOOSA # **	3.25%	5003	DAVIS # **	3%
0814	BINGER # **	3%	7302	CATOOSA # **	3.25%	2502	DAVIS # **	3%
7203	BIXBY # **	3.50%	4202	CEDAR VALLEY **	0.25%	2703	DEER CREEK # **	3%
7316	BIXBY # **	3.50%	0817	CEMENT # **	3.50%	5505	DEL CITY # **	3.50%
3602	BLACKWELL # **	4%	6906	CENTRAL HIGH # **	2%	5305	DELAWARE # **	2%
3303	BLAIR **	3%	4106	CHANDLER # **	4%	1913	DEPEW # **	4%
2607	BLANCHARD # **	4%	1605	CHATTANOOGA # **	3%	5606	DEWAR # **	4%
4403	BLANCHARD # **	4%	7110	CHATTANOOGA # **	3%	7404	DEWEY # **	3%
1805	BLUEJACKET # **	2%	4603	CHECOTAH # **	4%	4405	DIBBLE # **	5%
1303	BOISE CITY **	3%	6605	CHELSEA # **	3%	1008	DICKSON **	4%
0708	BOKCHITO **	3%	0208	CHEROKEE # **	3.25%	7509	DILL CITY # **	3%

CITIES

Table with 3 columns: COPO CITY, RATE. Lists various cities and their corresponding rates, such as DISNEY # \*\* at 3.875% and DOUGHERTY \*\* at 2%.

CITIES

Table with 3 columns: COPO CITY, RATE. Lists various cities and their corresponding rates, such as INDIANOLA \*\* at 3% and INOLA # \*\* at 3%.

CITIES

Table with 3 columns: COPO CITY, RATE. Lists various cities and their corresponding rates, such as NORTH ENID # \*\* at 4% and NORTH MIAMI \*\* at 3%.

CITIES

Table with 3 columns: COPO CITY, RATE. Lists various cities and their corresponding rates, such as SPERRY # \*\* at 3% and SPIRO \*\* at 3%.