



# OKLAHOMA Tax Commission

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## SALES TAX EXEMPTION FOR OKLAHOMA GOVERNMENT ENTITIES February 2, 2021

**RE: Exemption Number 999999**

Dear Vendor,

Please be advised that all government entities of the State of Oklahoma, FEI 73-6017987, as identified on the following listing, are exempt from Oklahoma sales or use taxes pursuant to Title 68 Section 1356(1) of the Oklahoma Statutes (2001). 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 [oklahoma.gov/stateagency.html](http://oklahoma.gov/stateagency.html) for additional information.

Sincerely,

**Oklahoma Tax Commission**  
Taxpayer Resource Center

