



# Do I need to pay sales tax?

## SALES TAX

A TAX CHARGED AND COLLECTED ON THE STATE, COUNTY AND CITY LEVEL (WHERE APPLICABLE) ON ALL TRANSFERS OF TITLE OR POSSESSION OF TANGIBLE PERSONAL PROPERTY AND CERTAIN SERVICES THAT OCCUR WITHIN THIS STATE.



### INDIVIDUALS



Pay sales tax on retail product purchases and taxable services.



### BUSINESSES



Charge, collect and remit state, county and city sales taxes.



### REMOTE SELLERS

Sellers who do not maintain a place of business in Oklahoma



Who sell at least \$100,000 worth of taxable merchandise in the state of Oklahoma during the preceding or current calendar year are required to collect the appropriate state and local use tax from the customer.

Remote sellers who do not meet the \$100,000 sales threshold will still be required to notify purchasers on their retail internet website or retail catalog and customer invoices, that use tax is imposed and must be paid by the purchaser, unless otherwise exempt, on items brought into Oklahoma for use or consumption.

Must send an annual statement to their Oklahoma customers by February 1 notifying them of the amount of their total purchases made during the previous calendar year.

[Sales/Use Tax Rate Locator >](#)

[City/County Tax >](#)

[Military Tax >](#)

[Streamline Sales Tax >](#)



# Do I need to pay use tax?

**USE TAX**  
TAX PAID ON THE STATE, COUNTY AND CITY LEVEL (WHERE APPLICABLE) ON TANGIBLE PERSONAL PROPERTY PURCHASED AND BROUGHT INTO THIS STATE FOR STORAGE, USE OR CONSUMPTION. USE TAX IS MADE UP OF TWO TYPES:



## VENDOR



When the seller charges use tax on products when they are purchased by the consumer.



## CONSUMER



When the purchaser isn't charged sales or use tax on tangible personal property, they bring in from out of state to use or consume.



## WHAT



Individuals can also pay use tax for untaxed items. If you buy something online from a company that's out of state and it's shipped to you and you didn't get charged tax on it, you probably owe use tax.

You can pay use tax at [oktap.tax.ok.gov](http://oktap.tax.ok.gov). Use tax can also be noted and paid on the **Oklahoma 511 income tax form**.



## WHERE