



OKLAHOMA Tax Commission

SALES TAX EXEMPTION FOR OKLAHOMA GOVERNMENT ENTITIES

September 5, 2025

RE: State Agency Exemption

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 for additional information.

Sincerely,

Oklahoma Tax Commission
Taxpayer Resource Center



Agency	# Agency Name
022	Abstractors Board
020	Accountancy Board
030	Alcoholic Beverage Laws Enforcement Commission
606	University Center of Southern Oklahoma
607	Ardmore Higher Education Center-Ret
049	Attorney General
448	Board of Licensed Alcohol & Drug Counselors
450	Board of Medical Licensure & Supervision
342	Board of Medicolegal Investigations
563	Board of Private Vocational Schools
575	Board of Psychologists Examiners
772	Board of Tests for Alcohol/Drug
790	Board of Veterinary Medical Examination
045	Board of Architects
215	Board of Dentistry
510	Board of Nursing
039	Boll Weevil Eradication Organization
085	Broadband Office
091	Building Bonds Commission
477	Bureau of Narcotics & Dangerous Drugs Control
100	Cameron University
915	Capital Investment Board
007	Capitol Complex & Centennial Commission
105	Capitol Improvement Authority
800	Career and Technology Education
108	Carl Albert State College
628	Center for Advancement of Science/Technology
410	Commission of the Land Office
635	Commission on Consumer Credit
269	Commission for Teacher Preparation
127	Commission on Children and Youth
783	Community Hospitals Authority
165	Connors State College
645	Conservation Commission
170	Construction Industries Board
185	Corporation Commission
190	Cosmetology Board
678	Council on Judicial Complaints
415	Council of Law Enforcement Education & Training
199	Court of Criminal Appeals
040	Department of Agriculture
160	Department of Commerce
131	Department of Corrections
994	Department of Corrections, Special Clients
265	Department of Education
309	Department of Emergency Management
830	Department of Human Services

Agency	# Agency Name
999	Department of Human Services, Special Clients
405	Department of Labor
430	Department of Libraries
125	Department of Mines
585	Department of Public Safety
805	Department of Rehabilitation Services
630	Department of Securities
566	Department of Tourism and Recreation
345	Department of Transportation
650	Department of Veterans Affairs
320	Department of Wildlife Conservation
292	Department of Environmental Quality
900	Development Financial Authority
220	District Attorneys Council
219	District Courts
609	Downtown College Consortium
230	East Central University
240	Eastern Oklahoma State College
266	Education Television Authority
290	Employment Security Commission
359	Energy Resources Board
920	Environmental Finance Authority
296	Ethics Commission
315	Firefighters Pension & Retirement System
285	Funeral Board
305	Governor
980	Grand River Dam Authority
807	Health Care Authority
350	Historical Society
353	Horse Racing Commission
422	House of Representatives
922	Housing Finance Agency
355	Human Rights Commission
360	Indian Affairs Commission
047	Indigent Defense System
370	Industrial Finance Authority
385	Insurance Department
204	J. M. Davis Arms & Hist. Museum
670	J.D. McCarty Center
420	Langston University
416	Law Enforcement Retirement System
423	Legislative Service Bureau
440	Lieutenant Governor
445	Liquefied Petroleum Gas Board
435	Lottery Commission
444	LP Gas Research, Marketing, & Safety
446	Marginally Producing Oil & Gas Wells
831	Medical Center
452	Mental Health and Substance Abuse Service



Agency # Agency Name

298 Merit Protection Commission
 025 Military Department
 391 Multiple Injury Trust Fund
 981 Municipal Power Authority
 470 Murray State College
 480 North Eastern Oklahoma A & M College
 505 North Western Oklahoma State University
 361 Native American Cultural & Education Authority
 485 Northeastern State University
 490 Northern Oklahoma College
 326 Office of Handicapped Concerns
 400 Office of Juvenile Affairs
 090 Office of Management & Enterprise Services
 467 Office of State Finance
 307 Oil & Gas Compact Commission
 148 Oklahoma Board of Behavioral Health Licensure
 633 Oklahoma City Community College
 060 Oklahoma Department of Aerospace and Aeronautics
 455 Oklahoma Medical Marijuana Authority
 475 Oklahoma New Motor Vehicle Commission
 540 Oklahoma State Athletic Commission
 010 Oklahoma State University
 840 Oklahoma Workforce Commission
 520 Optometry Board
 011 OSU – Experiment Station
 012 OSU – Extension Division
 015 OSU – Oklahoma City
 013 OSU – Technical Branch, Okmulgee
 016 OSU – Tulsa
 014 OSU College of Veterinary Medicine
 773 OSU – Center for Health Sciences
 771 OUHSC Professional Practice Plan
 530 Panhandle State University
 306 Pardon and Parole Board
 619 Physician Manpower Training Commission
 557 Police Pension & Retirement System
 570 Professional Engineer & Land Surveyors
 515 Public Employees Retirement System
 620 Quartz Mountain Center & Park
 588 Real Estate Commission
 241 Redlands Community College
 600 Regents for A&M Colleges
 605 Regents for Higher Education
 610 Regents for Okla. Colleges
 461 Rogers State University
 531 Rose State College
 568 Scenic Rivers Commission
 629 School of Science & Mathematics
 625 Secretary of State

Agency # Agency Name

623 Seminole State College
 640 Service Oklahoma
 631 Sheep and Wool Commission
 038 Sorghum Commission
 660 South Eastern Oklahoma State University
 665 South Western Oklahoma State University
 346 Space Industry Development Authority
 632 Speech – Language Pathology & Audiology Bd
 145 State Board of Chiropractic Examiners
 343 State Board of Examiners of Perfusionists
 622 State Board of Licensed Social Workers
 140 State Board of Podiatric Medical Examiners
 615 State Board of Registered Foresters
 044 State Anatomical Board
 055 State Arts Council
 300 State Auditor and Inspector
 065 State Banking Department
 525 State Board of Osteopathic Examiners
 582 State Bond Advisor
 308 State Bureau of Investigation
 340 State Department of Health
 270 State Election Board
 310 State Fire Marshal
 560 State Pharmacy Board
 421 State Senate
 740 State Treasurer
 803 Statewide Charter School Board
 618 Student Loan Authority
 677 Supreme Court
 421 State Senate
 695 Tax Commission
 715 Teachers Retirement System
 092 Tobacco Settlement Trusts
 978 Transportation Authority
 750 Tulsa Community College
 825 University Hospitals Authority
 120 University of Central Oklahoma
 325 University of Oklahoma Geological Survey
 770 University of Oklahoma Health Science Center
 761 University of Oklahoma Law Center
 150 University of Science & Arts of Oklahoma
 760 University of Oklahoma
 765 University of Oklahoma - Tulsa
 755 Used Motor Vehicle & Parts Commission
 835 Water Resources Board
 041 Western Oklahoma State College
 880 Will Rogers Memorial Commission
 369 Workers Compensation Court

