## Oklahoma Tax Commission

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

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

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### County Sales/Use Tax

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## Changes in Tax Rates...

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<td>Sales and Use</td>
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<td>April 1, 2023</td>
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### 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%.
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