



# OKLAHOMA Tax Commission

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## SALES TAX EXEMPTION FOR OKLAHOMA GOVERNMENT ENTITIES

July 17, 2024

### **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](https://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
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

