

## Oklahoma's Response to Certificate of Compliance Review (2014)

### Section 313

Oklahoma does not levy its sales tax on "other direct mail". Therefore, we have answered the questions to B.1. and B.3. as N/A. To be more complete in our response, next year we will add the rule citation and a comment regarding the taxability.

### Section 328

Currently, Oklahoma does not have the position documented. We are in the process of drafting a rule to provide the relief in the detail now provided in the Agreement. We will post a copy of the draft on our website.