



OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

2501 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0001

THOMAS E. KEMP, JR., Chairman
JERRY JOHNSON, Vice-Chairman
DAWN CASH, Secretary-Member

August 2, 2011

Scott Peterson, *Executive Director*
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike
Hobbs Building Suite 305
Nashville, TN 37215-3339

RE: Oklahoma Re-Certification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), I hereby re-certify that the State of Oklahoma remains in substantial compliance with the Agreement.

Although Oklahoma did not pass legislation to amend its statutes to mirror verbatim the amended version of Sections 313 and 318, the certification will demonstrate that Oklahoma remains in compliance. Oklahoma remains in compliance with the sourcing requirements for "advertising and promotional direct mail" as provided in Section 313. The transactions under "other direct mail" are not taxable in Oklahoma and therefore the sourcing provisions for these transactions under Section 313 are not applicable. Further, as required under Section 318, Oklahoma allows all sellers, included Model 4 sellers, to file a simplified electronic return (SER). All of the above is reflected in our Certificate of Compliance.

The 2011 Certificate of Compliance and Taxability Matrix for the State of Oklahoma are enclosed. These documents will be available on our website: www.tax.ok.gov. If you have any questions, please contact Tony Mastin, Agency Administrator at (405)521-3214.

Sincerely,

OKLAHOMA TAX COMMISSION



Thomas E. Kemp, Jr.
Chairman