

OFFICE OF COMMISSIONERS

Mark A. Wood, Chairman Shelly Paulk, Vice-Chairman Charles T. Prater, Secretary-Member

July 19, 2023

Craig Johnson Executive Director Streamlined Sales Tax Governing Board, Inc. 100 Majestic Drive, Suite 400 Westby, WI 54667

Re: Oklahoma's 2023 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Oklahoma, a Streamlined Sales Tax Governing Board member state, and as Chairman of the Oklahoma Tax Commission, I hereby certify to the Streamlined Sales Tax Governing Board that Oklahoma is in substantial compliance with the terms of the Agreement as of August 1, 2023.

No changes have been made to Oklahoma statutes, rules, regulations, or other authorities that could affect Oklahoma's compliance with the terms of the Agreement since August 1, 2022

As part of this annual recertification, Oklahoma updated its Online Certificate of Compliance and Taxability Matrix (Part 1 - Library of Definitions and Part 2 - Tax Administration Practices) which reflect Oklahoma's laws as enacted through July 31, 2023, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2023. They (or links to them) will be posted on the Oklahoma Tax Commission's website at: www.tax.ok.gov.





If you have any questions regarding Oklahoma's compliance with the Streamlined Sales and Use Tax Agreement, please contact Lisa Haws at lhaws@tax.ok.gov.

As the Chairman of the Oklahoma Tax Commission, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Respectfully,

OKLAHOMA TAX COMMISSION

Mark A. Wood Chairman