



OKLAHOMA Tax Commission

OFFICE OF COMMISSIONERS

Zack Taylor, Chairman

Shelly Paulk, Vice-Chairman

Daniel J. LaFortune, Secretary-Member

July 6, 2026

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

Re: Oklahoma's 2026 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 Vice 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 July 1, 2026.

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, 2025.

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, 2026, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2026. Links will be posted on the Oklahoma Tax Commission's website at tax.ok.gov.





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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 Vice-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

Shelly Paulk
Vice Chairman

