OKLAHOMA TAX COMMISSION

May 1, 2015

Office of Management & Enterprise Services Attn: Linda Powell, Purchase Card & Travel Program Admin. Will Rogers Office Building 2401 N Lincoln Blvd. Ste. 212 Oklahoma City, OK 73105

Ms. Powell,

The sales tax exemption letter dated November 10, 2010, issued to help explain the use of state issued purchasing cards, is still valid. Purchases paid for with those cards are still sales or use tax exempt, pursuant to Title 68, O.S. 2001, Section 1356(1).

The purchasing card should be exempt from <u>all</u> sales and use taxes accruing from state travel, within the state of Oklahoma. Examples of those exempt expenses are meals, hotel room rentals, paid parking fees, and any other miscellaneous purchases, paid for directly with the Oklahoma state purchasing card.

If you have any questions or concerns, please do not hesitate to contact me.

Dave Francis

City / County Services

Account Maintenance Division

(405) 522-4950

dfrancis@tax.ok.gov