



Oklahoma sales tax guide

Standard rate

The standard sales tax rate in Oklahoma for 2024 is 4.5%.

Who is obliged to register sales tax in Oklahoma

If a remote seller is not already registered in Oklahoma then he/she must file an election with the Oklahoma Tax Commission to either collect and remit the sales tax or to comply with statutory notice and reporting requirements (a small seller is an exception).

Threshold

\$100,000

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

You do not need to register and collect Oklahoma sales/use tax if two conditions are met:

You only make taxable sales in Oklahoma through a marketplace;
The marketplace facilitator or referrer is collecting and remitting Oklahoma sales/use tax on your behalf, then.

Sales tax payment and filing date

Most of the remote sellers must fill and submit tax returns before the 20th day of the month following the month in which the sale was made.

A seller whose tax liability does not exceed \$50 per month can file semi-annual tax returns. Semi-annual sales tax reports are due by July 20th (for the period from January to June) and January 20th (for the period from July to December).

Penalty and interest

Fail to pay delinquent taxes:

\$15 or an amount equal to 10%, but not to exceed \$200, of the total amount of tax, penalty, and interest or the actual liability at the date of issuance of the warrant;

The penalty for late filing of the tax return within 15 days after the tax payment is 10% of the total tax amount.



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