



Oklahoma Tax Commission



www.tax.ok.gov

OKLAHOMA PANHANDLE STATE UNIVERSITY
PO BOX 430
GOODWELL OK 73939-0430

Date Issued: November 19, 2015
Letter ID: L1985444608
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TMG

Oklahoma Sales Tax Exemption Permit Public Schools-Higher Education

County TEXAS

Non-Transferable

68 Oklahoma Statutes Section 1356(11)(2001): Which we quote in part: "Sales of tangible personal property or services to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education..."

Permit Number

EXM-10302971-03

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
OKLAHOMA PANHANDLE STATE UNIVERSITY PO BOX 430 GOODWELL OK 73939-0430	611110	7006	January 01, 2016	NON-EXPIRING

Steve Burrage, Chairman
Dawn Cash, Vice-Chairman
Thomas Kemp Jr., Secretary-Member

FEIN: 91-1896905

Below is the statute that State of Oklahoma has provided for us:

6.2 State Sales Tax

State Entity purchases are exempt from the State of Oklahoma sales tax. P-Cardholders should use care to ensure they are not being charged nor paying such tax. P-Cardholder shall obtain a credit from the vendor for any sales tax charged. The sales tax identification number is provided on the face of each P-Card. A copy of the Oklahoma Tax Commission letter citing state sales tax exemption is located on the OMES website.

State Entities also have immunity from taxes imposed by municipalities. Therefore, State Entities should not be paying taxes to Oklahoma municipalities, including sales tax, hotel occupancy tax, entertainment tax, etc.