

Sales/Use/Indirect:

Oklahoma: New Law Broadens Scope of Marketplace Facilitator Collection and Remittance Obligations

S.B. 1339, signed by gov. 5/26/22. Effective January 1, 2023, new law modifies the term “marketplace facilitator” to effectively include persons that sell *all* products that are taxable under Oklahoma’s sales tax code (*i.e.*, taxable sales of tangible personal property, taxable sales of services, and any other transactions subject to tax under state law) rather than just taxable “tangible personal property” as it relates to collecting Oklahoma sales taxes from the marketplace. Additionally, the new law broadens the collection responsibilities of marketplace facilitators to include certain other taxes administered by the Oklahoma Tax Commission that are levied by local jurisdictions rather than just state sales and use taxes (including county and city sales and use taxes and county lodging taxes). Please contact us with any questions.

URL: <http://www.oklegislature.gov/BillInfo.aspx?Bill=sb1339&Session=2200>

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