

## Sales/Use/Indirect:

### Oklahoma: Guidance Explains Scope of Marketplace Facilitator Collection and Remittance Obligations

*Remote Seller and Marketplace Facilitator*, Okla. Tax Comm. (1/23). The Oklahoma Tax Commission updated its answers to frequently asked questions (FAQs) on Oklahoma's remote seller and marketplace facilitator provisions, explaining how legislation enacted last year broadens the scope of certain collection and remittance obligations [see S.B. 1339 (2022) and *State Tax Matters*, Issue 2022-22, for more details on this 2022 legislation]. Specifically, the guidance explains how the 2022 legislation expanded the definition of "marketplace facilitator" to mean a person that facilitates the sale at retail of a marketplace seller's product, defined as tangible personal property, services, or other transactions currently taxable under the Oklahoma Sales Tax Code. For example, marketplace facilitators making sales of Oklahoma lodging may now be required to collect and remit state and local taxes. Please contact us with any questions.

**URL:** <https://oklahoma.gov/tax/helpcenter/businesses.html#MARKETLEG>

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

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220603\\_7.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220603_7.html)

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