

**University of Oklahoma
Sales Tax Collection Matrix**

Note: All state and local governmental entities in Oklahoma, including colleges and universities, must collect, report, and remit sales tax on taxable sales of tangible personal property and services. Below is a listing of common OU sales transactions, indicating whether sales tax needs to be collected. This list is not exhaustive. If you have any questions about the taxability of sales transactions conducted by your campus unit or department, please email FSTax@ou.edu.

OTC Oklahoma Admin Code 710:65 https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/rules-and-policies/agency-rules/2024/Chapter_65_Sales_and_Use_Tax_2024.pdf

NOTE: Vendor may accept from consumer properly completed documentation certified by the Oklahoma Tax Commission that such consumer is exempt from the taxes levied by the Oklahoma Sales Tax Code.

Sales Category	Sales Transaction Type	Description	Charge/Collect?	Oklahoma Admin Code 710:65
Admission Tickets	Sales of admission tickets	Sales of museum tickets, tickets for art performances. DOES NOT INCLUDE ATHLETIC EVENTS - see separate line	Yes - EXCEPTION if sales tax amount is separately stated on the ticket and sales tax not collected is used to pay off debt used for capital improvements	13-210 (j)
Admission Tickets	Athletic event ticket sales	Sales of athletic event tickets	Yes EXCEPTIONS 1. If sales tax amount is separately stated on the ticket and sales tax not collected is used to pay off debt used for capital improvements 2. The first \$75,000 in sales are exempt. 3. Sales of tickets to championship events	19-44 (d)(2) 13-332
Admission Tickets	Complimentary tickets, passes, dues, or fees. Value equivalent to the customary sales price		Yes	19-51
Food/Catering/Restaurants	Cafeteria or Restaurant Food Sales - Primarily for Students/Faculty	IF operated primarily for faculty and students and NOT operated primarily for a profit	No	13-210 (i)
Food/Catering/Restaurants	Restaurant or Concession Food Sales - Primarily for Public	If operated primarily for the public and/or for profit	Yes	13-210 (i)
Food/Catering/Restaurants	Sales from vending machines		No	13-30 (g)

Sales Category	Sales Transaction Type	Description	Charge/Collect?	Oklahoma Admin Code 710:65
Food/Catering/Restaurants	Catering for external customers -DOES NOT include meals offered to the public from a menu	Sales tax must be collected, reported and remitted on all charges made by caterers for serving meals, food, and drinks, inclusive of charges for food, the use of dishes, silverware, glasses, chairs, tables, etc., used in connection with serving meals, and for the labor of serving the meals. Sales tax must be collected, reported and remitted on charges made by caterers for the rental of dishes, silverware, glasses, etc., even though no food is provided or served by the caterers in connection with such rental.	Yes	19-40 - [Effective 9/14/2025]
Food/Catering/Restaurants	Sales of food and food ingredients	Effective August 29, 2024, sales of food and food ingredients are not subject to the state sales and use tax rate of 4.5%, but will continue to be subject to local sales and use tax rates. Sales of prepared food, alcoholic beverages and dietary supplements are subject to the full state sales and use tax rate of 4.5%, as well as any applicable local sales and use tax rates.	Contact FSTAX@OU.EDU	Oklahoma HB 1955
Fundraising	Fundraising sales by student organizations	Sales of t-shirts and other tangible personal property, including admission tickets and concessions at athletic events, for fund-raising projects to benefit the school or the organization	Contact FSTAX@OU.EDU	Email from OTC dated 6/28/2023 Per email, exemption listed in 13-210(k) does NOT include colleges or universities.

Sales Category	Sales Transaction Type	Description	Charge/Collect?	Oklahoma Admin Code 710:65
Memberships	Golf Course Membership dues	Taxable "Memberships" include OU faculty/staff/alumni/family members	Yes	19-49 (b)
Memberships	Memberships to the OU Tennis Club	Taxable "Memberships" include OU faculty/staff/alumni/family members	Yes	19-77
Memberships	Memberships to the "Sooner Kids Club"	Taxable "Memberships" include OU faculty/staff/alumni/family members	Yes	19-77
Memberships	Memberships to Sarkeys Fitness Center	Taxable "Memberships" include OU faculty/staff/alumni/family members	Yes - Including student memberships where the student chooses to charge that membership to their bursar account.	19-77
Memberships	Eligible Retirees Recreational Facilities Membership	Fee-Free per 7.3.2.1 OU Retirement Policy	No	Considered OU employee benefit (de minimus)
Memberships	Memberships to Sam Noble Museum	Taxable "Memberships" include OU faculty/staff/alumni/family members	Yes	19-77
Memberships	Memberships to Fred Jones Museum of Art	Taxable "Memberships" include OU faculty/staff/alumni/family members	Yes	19-77
Memberships	All other memberships, dues, and fees	Dues, fees, or any charge, payment, or contribution required as a condition precedent to membership in a club; or for access to the club establishment; or for access to or use of facilities, equipment, services, or privileges are subject to sales tax.	Yes	19-77
Other	Sales to 100% Disabled Veterans		No	13-275

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Other	Activity Registration Fees	Example: Parent Orientation registration fee. Leader Summit registration fee. Some activity where there is no fee to enter, but non students have to register to be allowed to be included	No	Email from OTC 9/14/2022 and 8/11/2023
Other	American Heart Association, such as CPR and Basic Life Support (BLS) training	Educational services related to health and safety. Classes are not sales taxable	No	Email from OTC 10/29/2024
Parking	Parking Privileges	Charges for parking privileges sold, leased or used by institutions of the Oklahoma System of Higher Education are not subject to sales tax.	No	19-268 (e)
Recreation	Golf shop/pro shop sales		Yes	19-49 (a)
Recreation	Pool rental		Yes	19-49 (a)
Recreation	Club locker rental and club storage		Yes	19-49 (a)
Recreation	Tennis dues		Yes	19-49 (b)
Recreation	Pool dues		Yes	19-49 (b)
Recreation	Swim, tennis, golf lessons	Taxable UNLESS lessons are provided by a subcontractor	Yes	19-49 (c)
Recreation	Golf green fees		Yes	19-49 (e)
Recreation	Golf club initiation fees		Yes	19-49 (e)
Recreation	Golf cart fees - including rental, service charges, rider fees, storage fees		Yes	19-49 (f)
Recreation	Driving range fees		Yes	19-49 (f)
Rental	Conference & meeting rooms rental		No	Email from OTC 8/13/2021
Rental	Rental of tangible personal property (including materials supplied with conference room rentals)	Rental of decorations, equipment, tables, chairs, linens, audio/visual equipment - if these items are stated separately on the invoice	Yes	1-11 (a)

Sales Category	Sales Transaction Type	Description	Charge/Collect?	Oklahoma Admin Code 710:65
Rental	Rental of Motor Vehicles to external parties		Yes-Exception: Leases of motor vehicles are exempt from sales tax provided that the lease is for a term of twelve (12) months or more and the vehicle excise tax levied by Section 2103 of Title 68 of the Oklahoma Statutes has been paid.	13-30 (h)
Rental	Dorm rentals for summer camps		Yes-Exception if an actual lease is signed.	Email from OTC 10/6/2023
Rental	Rental of a room for birthday parties		No	Email from OTC 8/13/2021
Rental - No signed lease	Rental of rooms by a hotel, apartment, cottage camp or lodging house open to the public. I.e. Sooner Suites	No lease signed	Yes	19-143 (a)
Rental - Signed lease	Rental of rooms by a hotel, apartment, cottage camp or lodging house open to the public	If there is a signed lease. Dorms and university housing rented to students fall into this category. All other rentals that are paid by outside parties (not internal OU departments) are taxable.	No	19-143 (a)
Tangible Personal Property	Non-fundraising sales of tangible personal property	Sales of t-shirts and other tangible personal property, including merchandise sales from retail shops	Yes	1-2
Tangible Personal Property	Sale of printed materials of all kinds to consumers	Sales to consumers of printed matter such as catalogs, books, letterheads, bills, invoice forms, envelopes, folders, advertising circulars, T-shirts, caps, clothing and the like by printers or others engaged in selling printed matter are subject to the sales tax.	Yes	19-265 (a)

Sales Category	Sales Transaction Type	Description	Charge/Collect?	Oklahoma Admin Code 710:65
Tangible Personal Property	Newspaper & periodicals sales	The test which must be met in order to qualify for exemption as a periodical is that the publication must come out periodically and must be published on more than an annual basis. This periodicity test is met whether the publication is a weekly or a monthly or even a quarterly or semiannual publication.	No	13-190
Tangible Personal Property	Sales of tangible personal property made via the Internet	Applies where the goods are sold to a purchaser in OK	Yes	19-156 (c)(1)
Tangible Personal Property	Delivery charges separately stated on invoice		No	19-70 (b)
Telecomm/IT	Telecommunications services	Intrastate, interstate and international telecommunications services sourced to this state	Yes	19-330 (b)(1)
Telecomm/IT	Telecommunication Ancillary services	Detailed billing, directory assistance, vertical service and voice mail	Yes	19-330 (b)(2)
Telecomm/IT	Telecommunications nonrecurring charges	Charges for labor or repair services associated with the installation, connection, change or initiation of telecommunication services received by a customer are subject to sales tax, regardless of whether the charge is stated separately from charges for telecommunications services.	Yes	19-330 (b)(3)
Telecomm/IT	Computer rental		Yes	19-52 (b)
Telecomm/IT	Written training materials for computer systems	For computers and related systems	Yes	19-52 (e)
Telecomm/IT	Training Services for computer systems	For computers and related systems	No	19-52 (e)

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Telecomm/IT	Charging for access to the internet	Including dialup, DSL, and cable access services that allow a customer to be routed to the net through a service-provider's server or router	No	19-156 (b)
Utilities	Sale of natural or artificial gas and electricity		Yes	19-341 (a)