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Marketplace Facilitators

Oklahoma has required marketplace facilitators, remote sellers, and referrers with at least \$10,000 in sales in the state to collect and remit sales tax or comply with non-collecting seller use tax notice and reporting requirements since July 1, 2018.

Gail Cole • May. 22, 2019



Oklahoma has required marketplace facilitators, remote sellers, and referrers with at least \$10,000 in sales in the state to collect and remit sales tax or comply with non-collecting seller use tax notice and reporting requirements since July 1, 2018. It's now poised to remove that option for certain remote sellers.

Lawmakers in Oklahoma created the current law in early 2018, when physical presence was still the sole requisite for sales tax collection. That's why the law was

written as it was: The state didn't require remote businesses to comply with its sales

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Like most other states, Oklahoma is amending its sales tax laws to reflect the Wayfair decision. [Senate Bill 513](#) doesn't entirely do away with the option described above. However, it does establish economic nexus, thereby removing the choice for certain sellers.

New collection requirement for remote sellers

SB 513 requires a remote seller with at least \$100,000 in aggregate sales of tangible personal property delivered in Oklahoma in the current or preceding calendar year to collect and remit Oklahoma sales tax starting the first of the calendar month following the month when the \$100,000 threshold is met.

When calculating the \$100,000 threshold, a remote seller that makes sales through a marketplace forum or a referrer's platform should exclude those sales if the marketplace or referrer collects and remits sales tax on their behalf.

Remote sellers meeting the \$100,000 threshold don't have a choice: They must register with the Oklahoma Tax Commission and comply with the state's sales tax laws.

The legislature [estimates](#) that removing the election for remote sellers with more than \$100,000 in sales in the state will increase Oklahoma sales tax collections, though it can't say by how much.

A choice for marketplace facilitators

Unlike remote sellers, marketplace facilitators still have a choice under SB 513.

A marketplace facilitator with at least \$10,000 in aggregate sales of tangible personal property delivered in Oklahoma during the immediately preceding 12-month calendar period must, by June 1 of each year, file an election with the Oklahoma Tax

Commission to either collect and remit sales tax or comply with notice and reporting

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calendar period must, by June 1 of each year, file an election with the Oklahoma Tax Commission to either collect and remit sales tax or comply with notice and reporting requirements for non-collecting sellers.

A referrer must make this choice for its own sales and for sales directly resulting from referrals. However, a referrer may choose to handle sales tax differently for its own sales, if it has any.

Both marketplace facilitators and referrers may change how they wish to handle sales tax by filing a new election with the Tax Commission. The new election would become effective 30 days after the filing and remain in effect the duration of the current fiscal year and the following fiscal year.

[Learn more about Oklahoma's notice and reporting requirements.](#)

Governor Kevin Stitt is expected to sign SB 513, which he received on May 14, 2019. It's set to take effect November 1, 2019.

A growing number of states are requiring marketplace facilitators to collect and remit tax on behalf of marketplace sellers. Check out our [state-by-state guide to marketplace facilitator laws](#) to learn more.

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