

## Instructions for Obtaining an Oklahoma Sales & Use Tax Permit

*All interested market vendors MUST provide a copy of their sales tax permit (if applicable) when they submit their 2022 vendor application. **Applications submitted without a sales tax permit will not be considered.** Our Memorandum of Understanding with the City of Miami for the use of the Miami Fairgrounds mandates that all vendors who are required to pay sales tax have a current sales tax permit on file with the Ottawa County Farmers Market.*

### **Who does NOT need a sales tax permit?**

Vendors selling fruits, vegetables, herbs, plants, and animal products, which

1. will be used for food AND
2. which they have grown or raised AND
3. which has NOT been processed (cut, cooked, preserved or changed from its raw state) in any way

are exempt from paying sales tax when selling at farmer's markets. If your products do not fall under these guidelines, you are required to pay sales tax.

### **What is sales tax for 2022?**

Total sales tax this season is 9.5% (State tax of 4.5% + County tax of 1.35% + City tax of 3.65%)

### **How do I obtain a sales tax permit?**

1. Go to the following website: <https://oklahoma.gov/tax/businesses/sales-use-tax.html>
2. Scroll down the page and click on the "Sign into OKTAP" button
3. Click on "Register for a Business" underneath the Business column
4. Click "New-Business Registration"
5. Answer the two questions asked
6. Click "Register or add a new sales/use/wholesale tax permit" in the box that pops up and then click the "Next" button
7. Read the instructions, click on "I accept the terms and conditions", and then click the "Next" button
8. Enter the information required to get your sales tax permit

### **How do I pay my sales tax?**

This website: <https://oktap.tax.ok.gov/OkTAP/Web/#2> is where you will go to make your payments, add additional market locations, and renew your sales tax permit.