

Note: Participation in the Quality Jobs Program or other incentive payment programs precludes participation in these refunds.

## **1. Computer Services / Data Processing / Telecommunications Equipment**

(68 O.S. § 54003)

For more information, contact the Oklahoma Tax Commission at (405) 521-3133 or [otcmaster@tax.ok.gov](mailto:otcmaster@tax.ok.gov). For forms, visit [www.oktax.state.ok.us](http://www.oktax.state.ok.us).

Oklahoma offers a sales tax refund on the purchase of computers, data processing equipment, related peripherals, telegraph or telecommunications services, and equipment.

- Applies to NAICS Nos. **51121**, **336411**, **541512**, **518210** and **518111** (Computer services and data processing) and **541712**, **541720**, **541712** and **541380** (Research and Development).
- New or expanding businesses.
- Addition of 10 new full-time employees that have an average salary of \$35,000.
- These new employees must be employed for at least 36 months.
- 50% of annual gross revenues must result from sales to out-of-state buyers but may include the federal government.
- 75% of annual gross income results from computer services, data processing activities, or research and development activities.
- If the company is in **518210**, it must also purchase \$100,000 worth of exempt items.

Note: This refund is not as favorable to computer services and data processing companies as the sales tax exemption found at 68 O.S. § 1357 (21).

## **2. Construction Materials**

(68 O.S. § 1359 [7])

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Oklahoma refunds sales taxes paid on construction materials for certain new or expanding manufacturing facilities including:

- Facilities with construction costs exceeding \$5 million that create 100 new manufacturing jobs and are maintained for a minimum of 36 months. Construction costs include building and construction costs, and engineering and architectural fees, but not legal fees.
- Facilities with construction costs exceeding \$10 million, and with combined total costs of material, construction, and machinery exceeding \$50 million, which add 75 new employees who are retained for 36 months.
- Facilities with construction costs exceeding Three Hundred Million Dollars (\$300,000,000) which maintain an employment level of a least 1,750 full time equivalent employees.