

Sales of aircraft engine repairs, modification, and replacement parts, sales of aircraft frame repairs and modification, aircraft interior modification and paint, and sales of services employed in the repair, modification, and replacement of parts of aircraft engines, aircraft frame, and interior repair and modification, and paint are also exempt from sales tax.

5. Aircraft Maintenance or Manufacturing Facility

(68 O.S. § 1357 [16])

For more information about filing, the required affidavit and certification, contact the Oklahoma Tax Commission at (405) 521-3133 or otcmaster@tax.ok.gov. For forms, visit www.oktax.state.ok.us.

Oklahoma offers a sales tax refund for sales of computers, data processing equipment, and related telecommunications equipment for use in an aircraft maintenance or manufacturing facility that:

- Is new or expanding.
- Is primarily engaged in aircraft repair, building, or rebuilding.
- Has a total cost of construction exceeding \$5 million.
- Employs at least 250 new full time employees upon completion.
- Pays at least \$2 million for computer services/data processing equipment.

6. Excise Tax on Aircraft Sales

(68 O.S. § 6001)

Generally, excise tax in lieu of sales tax is imposed on the sale, transfer, or lease of aircraft that will be based in Oklahoma.

For more information and certification, contact the Oklahoma Aeronautics Commission at (405) 604-6900. Sales of aircraft to commercial airlines are free of the excise sales charge.

Machinery and equipment used by companies primarily engaged in activities described in SIC Code Industrial Group Numbers 7372 and 7373 that derive at least 50% of their revenues from out-of-state purchasers or companies primarily engaged in activities described in SIC Code Industrial Group Number 7374 and derive at least 80% of revenues from out-of-state purchasers.

Presentation to vendors of a letter of exemption avoids payment of sales tax at the time of purchase.

7. Telecommunications

(68 O.S. §§ 1354 and 1357 [18] [26])

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Sales tax exemptions apply to Interstate 1-800, WATS, and interstate private-line business telecommunication services, and to cell phones sold to a vendor who transfers