

the equipment as part of an inducement to a consumer to contract for wireless telecommunications.

8. Spaceport

(68 O.S. § 1356) [32 - 37]

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

Sales of any tangible property to a spaceport user as determined by the Oklahoma Space Industry Development Authority are exempt from sales tax. Launch vehicles, satellites and such related attached or used property may also be purchased free from sales and use tax.

B. Refunds

Oklahoma offers sales tax refunds for qualified companies. To qualify, a company submits an Application/Intent to Qualify to the Oklahoma Tax Commission to establish an interest-bearing account. Upon receiving the application and documentation concerning the sales/use taxes to be paid by the applicant or their contractors, the Oklahoma Tax Commission will determine whether a company qualifies. If so, the Oklahoma Tax Commission will immediately set up an account to track sales taxes paid on sales as shown by the invoices submitted.

For purposes of the exemption at section 1359 (7) of Title 68 for qualified manufacturers, interest is determined according to the amount earned as invested by the State Treasurer's Office. For the remaining refunds at Sections 1357(17) and 54003 of Title 68, interest accrues at the rate of a 3-month Treasury bill from the date invoiced items are approved.

Sales taxes paid on construction materials incorporated in certain new manufacturing facilities by the manufacturer or by a contractor or subcontractor on behalf of a qualified manufacturer are refundable.

Sales taxes paid for machinery and equipment by certain service businesses (computer services, R & D, and aircraft repair) are refundable.

Invoices of each vendor that distinguish the state and local sales taxes paid must be submitted with claims.

Affidavits from vendors or contractors that the sales taxes were charged, paid, and have not been refunded by the vendor must be submitted with claims.

Eligible applicants must file for a refund within 36 months of the date of purchase. The Oklahoma Tax Commission requires certification from the Oklahoma Employment Security Commission regarding the number of jobs.

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)