



Oklahoma Business Incentives & Tax Guide

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OKLAHOMA
Commerce

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CASH PAYMENT INCENTIVES

THE OKLAHOMA QUALITY JOBS PROGRAM

(68 O.S. § 3601)

The Oklahoma Quality Jobs Program serves as an incentive for companies to expand or relocate jobs to Oklahoma by providing a rebate of a portion of newly created payroll in the state. The program induces the creation of well-paid full-time jobs and promotes economic development. Companies may receive benefits during the first three years of participation while working to achieve the required payroll threshold for full qualification.

Benefits

Cash payments of up to 5% of new taxable payroll for up to 10 years.

Requirements

- Company must be in a qualifying industry as noted by NAICS description.
- Average wage of all newly created full-time jobs must be equal to the average county wage or the state threshold wage, whichever is lower.
- Company must achieve \$2.5 million new annual taxable payroll within 3 years.
- Must offer basic health insurance to employees within 180 days of employment. Employee must not pay any more than 50% of the premium.
- May be combined with Investment/New Jobs Tax Credit under certain circumstances (\$40 million or more in investment within 3 years).
- Up to 6% rebate if at least 10% of new payroll is comprised of qualified military veterans.

Veterans Inclusion

Many industries, particularly in aerospace and defense, which are part of Oklahoma's economic engine, pay higher than average wages and employ a high percentage of veterans. An incentive that rewards companies for investing in a veteran labor force would increase the competitiveness of the state to attract expansion and location of new jobs. By effect, this would increase the number of jobs available for and supportive of veterans. This also provides for a higher benefit payout if payroll of new jobs is comprised of a minimum of 10% veterans' payroll.

Claw Back Provision

A company that participates in the Quality Jobs Program but fails to maintain a business presence in the state within 3 years of start date must repay all program benefits that they received and may not reapply for the program for one year following dismissal.

Payroll Threshold Requirement

A lower annualized payroll threshold of \$1.5 million may apply to the following applicants:

- Food processors with 75% out-of-state sales – See NAICS Nos. 3111 through 3119.
- Firms performing Research, Development, and Testing Services – See NAICS Nos. 541710 and 541380.
- Auxiliary Research and Development Labs of large enterprises.
- Relocations on select former military bases.

In addition, a no payroll threshold applies to companies locating on a site consisting of at least 10 acres that is also a Superfund renewal site or listed on the National Priorities List. Sites may still qualify if not on the list if they have been formally deferred to the State, or if they are being remediated pursuant to a clean-up plan approved by the Department of Environmental Quality.

The Department of Environmental Quality notifies the Oklahoma Department of Commerce of the qualifying areas and companies.

Quality Jobs Program Qualifying Industries

Basic Industries

Manufacturing

Industries classified under NAICS Manual Nos. 31, 32, 33, 5111 or 11331.

Research, Development, and Testing Laboratories

See NAICS Manual Nos. 541711, 541712 and 541380.

Central Administrative Offices, Corporate Offices and Technical Services

See NAICS Manual Nos. 5611, 5612, 51821, 519130, 52232, 56142, 524291, 551114.

Certain jobs related to the mining of oil and gas

See NAICS No. 2111, 213111 and 213112; 486

Certain Warehouse/Distribution Operations

See NAICS Manual 42 where 40% of inventory is shipped out-of-state.

Transportation by Air

See NAICS Manual No. 4811 if corporate headquarters and some reservation activities are within the state or 75% of air transport sales are to out-of-state consumers.

Flight Training Services

See NAICS No. 611512

Federal Civilian Workforce of the Federal Aviation Administration

Where jobs are migrating to Oklahoma from other Federal sites or expansion here

Other Support Activities for Air Transportation

See NAICS Manual 488190

Wind Power Electric Generation Equipment Repair & Maintenance

See NAICS Manual No. 811310

Support Activities for Rail and Water Transport

See NAICS Manual Nos. 4882, 4883

Sports Teams & Clubs

See NAICS Manual No. 71121

Service Industries

The program also covers the following service companies, if 75% of sales are out-of-state:

Rail Transportation

See NAICS Nos. 482

Motor Freight Transportation and Warehousing

See NAICS Nos. 493, 484, 4884-4889

Transportation of Freight or Cargo

See NAICS Nos. 541614

Certain Communications Services

See NAICS Nos. 517110, 51741 and 51791

Certain Refuse Systems That Distribute Methane Gas

See NAICS No. 5622

Grocery Wholesale Distributing

See NAICS Nos. 4244 and 4245

Securities, Commodities, Investments

See NAICS No. 523

Insurance Carriers

See NAICS No. 5241

Insurance Claims Processors Only

Included in NAICS Nos. 524210 and 524292

Adjustment and Collection Services

See NAICS No. 561440 (75% of loans to out-of-state debtors)

Miscellaneous Equipment Rental

See NAICS Nos. 5324

Computer Programming, Data Processing and Other Computer Related Services

See NAICS Nos. 5112, 5182, 5191, 519130, and 5415

Miscellaneous Business Services

See NAICS Nos. 561410, 56142, and 51911

Medical and Diagnostic Laboratories

See NAICS No. 6215

Offices of Real Estate Agents & Brokers

See NAICS No. 53120 (and 75% of transactions are out-of-state)

Engineering, Management and Related Services

See NAICS Nos. 5412, 5414-5417, 54131, 54133, 54136, 54137, and 541990

Agricultural Production

See NAICS Nos. 112120

Professional Organizations

See NAICS No. 813920

Alternative Energy Structure Construction

See NAICS No. 237130

Alternative Energy Equipment Installation

See NAICS Nos. 238160, 238220

Electric Service Companies

The program also applies to electric services companies within NAICS Nos. 221111-221122 - Exempt Electric Wholesale Generators, if 90% of energy input is consumed from in-state sources and 90% of sales are out-of-state.

[Program Guidelines for the Quality Jobs Program](#) may be found on the Oklahoma Department of Commerce website. These Guidelines contain the formal application and required supporting documents necessary to apply. Technical assistance in completing the forms may be found there, as well.

SMALL EMPLOYER QUALITY JOBS PROGRAM

(68 O.S. § 3901)

The Small Employer Quality Jobs Program allows qualifying small businesses (500 employees or less) to receive up to a 5% cash-back incentive for up to 7 years to locate or expand in Oklahoma. Qualifying payroll must be attributable to annual salaries that are 110% to 125% of the average wage of the county in which the jobs are located. Benefits are not payable until the participant has attained both the minimum number of new jobs and the required average wage.

Key elements of the program include:

- Cash payments of up to 5% of new payroll for up to 7 years.
- Must have 500 employees or less at the time of application.
- Must have an average of 500 employees or less over the past four (4) quarters at the time of application.
- Must create as few as 5 and as many as 15 new jobs minimum, based on the size of the company and the population of the community where the company is located.
- Must pay the newly created jobs at 110% of the average county wage.
- Must offer basic health insurance within 180 days of employment. Employee must not pay any more than 50% of the premium.

Out-Of-State Sales Requirement (Effective July 1, 2019):

- Company must have within 24 months of the date of application sales of at least 35% (and 60% thereafter) of its total sales to out-of-state customers or buyers;
- to in-state customers or buyers if the product or service is resold by the purchaser to an out-of-state customer or buyer for ultimate use;
- to the federal government; or company;
- is a warehouse distribution operation for wholesale or retail businesses where 40% of inventory is shipped out-of-state; or
- company's NAICS Code is 541710 or 541380 (where no out-of-state sales threshold is required)

Minimum New Jobs by Community

| Community Population | New Jobs Required |
|----------------------|---|
| Less than 3,500 | The greater of 5 jobs or 5% of the company's full-time employment at the date of application |
| 3,500 – 6,999 | The greater of 10 jobs or 7.5% of the company's full-time employment at the date of application |
| 7,000 or more | The greater of 15 jobs or 10% of the company's full-time employment at the date of application |

Small Employer Quality Jobs Program Qualifying Industries

Basic Industries

Manufacturing

Industries classified under NAICS Manual Nos. 31, 32, 33, 5111 or 11331.

Research & Development, Testing Laboratories

See NAICS Manual Nos. 541711, 541712 and 541380.

Central Administrative Offices, Corporate Offices and Technical Services

See NAICS Manual Nos. 5611, 5612, 51821, 519130, 52232, 56142, 524291, and 551114.

Certain Warehouse/Distribution Operations

See NAICS Manual No. 42 -Where 40% of inventory is shipped out-of-state.

Transportation by Air

See NAICS Manual No. 4811 if corporate headquarters and some reservation activities are within the state or 75% of air transport sales are to out-of-state consumers.

Flight Training Services

See NAICS No. 611512.

Other Support Activities for Air Transportation

See NAICS Manual No. 488190.

Wind Power Electric Generation Equipment Repair & Maintenance

See NAICS Manual No. 811310.

Service Industries

The program also covers the following services companies, provided 35% out-of-state sales for the first two years and 60% thereafter:

Rail Transportation

See NAICS Nos. 482

Motor Freight Transportation and Warehousing

See NAICS Nos. 493, 484, 4884-4889

Arrangement of Passenger Transportation

See NAICS Nos. 561510, 561599

Transportation of Freight or Cargo

See NAICS No. 541614

Certain Communications Services

See NAICS Nos. 517110, 51741 and 51791

Certain Refuse Systems that distribute methane gas

See NAICS No. 5622

Grocery Wholesale Distributing

See NAICS Nos. 4244 and 4245

Securities, Commodities, Investments

See NAICS No. 523

Insurance Carriers

See NAICS No. 5241

Insurance Claims Processors Only

Included in NAICS Nos. 524210 and 524292

Adjustment and Collection Services

See NAICS No. 561440 (75% of loans to out-of-state debtors)

Miscellaneous Equipment Rental

See NAICS Nos. 5324

Computer Programming, Data Processing and Other Computer Related Services

See NAICS Nos. 5112, 5182, 5191, 519130, and 5415

Miscellaneous Business Services

See NAICS Nos. 561410, 56142, and 51911

Offices of Real Estate Agents & Brokers

See NAICS No. 53120 (and 75% of transactions are out-of-state)

Medical and Diagnostic Laboratories

See NAICS No. 6215

Engineering, Management and Related Services

See NAICS Nos. 5412, 5414-5417, 54131, 54133, 54136, 54137, and 541990

Agricultural Production

See NAICS Nos. 112120

Professional Organizations

See NAICS No. 813920

Alternative Energy Structure Construction

See NAICS No. 237130

Alternative Energy Equipment Installation

See NAICS Nos. 238160, 238220

Electric Service Companies

The program also applies to electric services companies within NAICS Nos. 221111-221122 - Exempt Electric Wholesale Generators, if 90% of energy input is consumed from in-state sources and 90% of sales are out-of-state.

[Program Guidelines for the Small Employer Quality Jobs Program](#) may be found on the Oklahoma Department of Commerce website. The Guidelines contain the formal application and required supporting documents necessary to apply.

Technical assistance for completing the forms may be found there, as well.

[Program Guidelines for the Quality Jobs Program](#) may be found on the Oklahoma Department of Commerce website. These Guidelines contain the formal application and required supporting documents necessary to apply. Technical assistance in completing the forms may be found there, as well.

21ST CENTURY QUALITY JOBS PROGRAM

(68 O.S. § 3911)

This incentive was created to attract growth industries and sectors to Oklahoma in the 21st Century through a policy of rewarding businesses with a highly skilled, knowledge-based workforce. It also maximizes the eligible incentive payment by incorporating expanded state benefits by allowing a net benefit rate of up to 10% of payroll.

- Requires at least 10 full-time jobs at an annual average wage of the lesser of the 21st Century state indexed wage or 300% of the county's average wage.
- Allows a net benefit rate of up to 10% of payroll for up to 10 years.
- Out-of-state sales must be at least 50% for most participants.
- Companies may receive reduced benefits for jobs/wages less than the 10 required while they work towards full qualification, so long as the required average wage is met.

Target Industries:

Knowledge-based service industries, including professional, scientific and technical services; music, film and performing arts; and specialty hospitals.

21st Century Quality Jobs Program Qualifying Industries

Basic Industries

Manufacturing

Industries classified under NAICS Nos. 31-33, 5111 or 11331.

Research and Development and Testing Laboratories

See NAICS Nos. 541711, 541712 and 541380.

Central Administrative Offices, Research and Development, Testing Divisions of other establishments or enterprises

See NAICS Nos. 5611, 5612, 51821, 519130, 52232, 56142, 524291 and 551114.

Certain Warehouse/Distribution centers

See NAICS No 42 where at least 40% of inventory is shipped out-of-state.

Transportation by Air

See NAICS No. 48 if corporate headquarters and some reservations activities are within the state or 75% of air transport sales are to out-of-state consumers.

Wind Power Electric Generation Equipment Repair & Maintenance

See NAICS No. 811310.

Flight Training Services

See NAICS No 611512.

Other Support Activities for Air Transportation

See NAICS No. 488190.

Services

(The following Service Companies if 50% of the sales are out-of-state.)

Motor Freight Transportation and Warehousing

See NAICS Nos. 493, 484, 4884-4889.

Arrangement of Passenger Transportation

See NAICS Nos. 561510 and 561599.

Transportation of Freight or Cargo

See NAICS No. 541614.

Certain Communication Services

See NAICS Nos. 51741 and 51791.

Certain Refuse Systems that distribute methane gas

See NAICS No. 5622.

Grocery Wholesale Distributing

See NAICS Nos. 4244 and 4245.

Insurance Carriers

See NAICS No. 6215.

Insurance Claims Processors Only

See NAICS Nos. 524210 and 524292.

Adjustment and Collection Services

See NAICS No. 561440 (50% of loans to out-of-state debtors)

Miscellaneous Equipment Rental

See NAICS No. 5324.

Computer Programming, Data Processing and Other Computer-Related Services

See NAICS Nos. 5112, 5182, 5191 and 5415.

Miscellaneous Business Services

See NAICS Nos. 561410, 56142 and 519110.

Medical and Diagnostic Laboratories

See NAICS No. 6215.

Engineering, Management and Related Services

See NAICS Nos. 5412, 5414, 5415, 5416, 5417, 54131, 54133, 54136-54137 and 541990.

Agricultural Production

See NAICS No. 112120.

Alternative Energy Structure Construction

See NAICS No. 237130.

Alternative Energy Equipment Installation

See NAICS Nos. 238160 and 238220.

Professional Organizations

See NAICS No. 813920.

Electric Service Companies

The program also applies to electric services companies within NAICS Nos. 22111-221122 – Exempt Electric Wholesale Generators if 90% of energy input is consumed from in-state sources and 90% of sales are out-of-state.

Additional Codes Added for 21st Century Quality Jobs Only:

Specialty Hospitals

See NAICS No. 62231 (no out-of-state sales requirements).

Performing Arts Companies

See NAICS No. 7111 (no out-of-state sales requirements).

The Following Qualifying NAICS Codes Must Meet a 50% Out-Of-State Sales Requirement:

Heavy and Civil Engineering Construction

See NAICS No. 237.

Motion Picture and Video Industries

See NAICS No. 5121.

Sound Recording Industries

See NAICS No. 5122.

Securities, Commodity Contracts, Financial Investments & Related Activities

See NAICS No. 523.

Insurance Carriers and Related Activities

See NAICS No. 524.

Funds, Trusts, and other Financial Vehicles

See NAICS No. 525.

Professional, Scientific, and Technical Services

See NAICS No. 5411, 5412, 5413, 5414, 5418 and 5419.

[Program Guidelines for the 21st Century Quality Jobs Program](#) may be found on the Oklahoma Department of Commerce website. These Guidelines contain the formal application and required supporting documents necessary to apply. Technical assistance in completing the forms may be found there, as well.

Automatic 5% Areas for Oklahoma Quality Jobs Program

The Oklahoma Quality Jobs Act will potentially offer higher benefits for companies locating in certain economically distressed geographic areas. These distressed areas are reviewed annually and are identified in statute as (1) Automatic 5% Counties, and (2) Opportunity Zones.

An Automatic 5% County is a County where:

The County's Per Capita Personal Income is 15% or more below Oklahoma's Per Capita Personal Income, or

- The County has experienced a decrease in population over the last 10 years, or
- The County's unemployment rate exceeds the lesser of 5% or 2 percentage points above the state average unemployment rate.

An Opportunity Zone is a Census Tract where:

- More than 30% of the population have annual household incomes below the poverty line established by the U.S. Census Bureau.

In addition to qualifying for an automatic 5% net benefit rate, companies locating or expanding in State Opportunity Zones may have their average wage requirements waived in the Quality Jobs Program. Other thresholds will still need to be met for a company to qualify for the Quality Jobs Program.

If you have questions, about which areas in Oklahoma qualify as Automatic 5% Counties or as Opportunity Zones, contact Lesli Crofford with the Oklahoma Department of Commerce at lesli.crofford@okcommerce.gov or (405) 815-5120.

Qualifying distressed geographies can be found in the Business Incentives online map at okcommerce.gov/maps-geographic-data.

OKLAHOMA QUALITY EVENTS PROGRAM

(68 O.S. §§ 4301 et seq.)

The Quality Events Incentive Program offers local municipalities reimbursements on eligible quality event expenses using incremental state sales tax revenues generated as a result of the event. A “Quality Event” is defined as:

- A new event or meeting of a nationally recognized organization or its members;
- A new or existing event that is a national, international, or world championship;
- A new or existing event that is managed or produced by an Oklahoma-based national or international organization.

The Oklahoma Tax Commission (OTC) can offer reimbursements of up to \$250,000 per event. Reimbursements to the host communities also cannot exceed the state sales tax benefits derived from the event.

For more information or to make an application, visit tax.ok.gov.

OKLAHOMA FILM REBATE PROGRAM

(68 O.S. § 3621 et seq)

The Filmed in Oklahoma Act Rebate Program provides one of the highest rebate percentages in the nation offering a maximum of 30%. With a base incentive of 20%, specific mechanisms are in place to positively impact rural communities through on-location filming and workforce development, increase infrastructure through use of local soundstage facilities and create additional career opportunities through post-production work and use of Oklahoma music and scoring facilities as well as apprenticeship programs throughout all film departments. There are no caps for how much a single project may obtain in rebates, but the program has an annual cap of \$30 million. Of the \$30 million annual cap, \$22.5 million is allocated for projects with expenditures of at least \$7.5 million, and the remaining \$7.5 million is allocated for projects with expenditures of less than \$7.5 million.

Rebate Uplifts:

- + 3% for 25% filmed in a rural county
- + 2% for 25% filmed in a small municipality
- + 5% for 25% filmed at an Oklahoma certified soundstage
- + 2%-5% for TV productions
- + 5% for multi-film deals
- + 3% for post-production services
- + 2% for music production, recording mixing and licensing

For more information, visit okfilmmusic.org.

ECONOMIC DEVELOPMENT & INFRASTRUCTURE FUNDING

OKLAHOMA QUICK ACTION CLOSING FUND

(62 O.S. § 48.2)

The Oklahoma Quick Action Closing Fund is exclusively offered by the Governor of Oklahoma and was created to reduce the cost gaps for economic development and related infrastructure development when expenditure of funds is likely a determining factor in locating a high-impact business.

The business making an application must be engaged in a business activity that is eligible for Oklahoma Quality Jobs Program Act incentive payments (68 O.S. § 3603); in a “basic industry” as set forth in the 21st Century Quality Jobs Incentive Act (68 O.S. § 3913); or be a “high impact production company” which has been approved for a rebate (68 O.S. §3624). The average annualized wage for all new full-time employees must also exceed the county average wage as determined by the Department of Commerce based upon the most recent U.S. Department of Commerce data for the county in which all new full-time employees will be located.

The Oklahoma Department of Commerce is responsible for the administration of the Oklahoma Quick Action Closing Fund.

OKLAHOMA BUSINESS EXPANSION INCENTIVE PROGRAM (BEIP) (FORMERLY ECONOMIC DEVELOPMENT POOLED FINANCE)

(62 O.S. § 891.1)

The Oklahoma Business Expansion Incentive Program BEIP is available for business expansion projects which include job creation and significant investment in facilities, machinery, and equipment. Complete financial information for three years prior, detailed business plan, detailed budget for expansion project, and other financial information will be required.

A for-profit entity in conjunction with one or more units of local government may make application to the Oklahoma Department of Commerce. The application must move through a competitive scoring process and requires a letter of determination from the Oklahoma Department of Commerce that the project is net benefit positive for the state. If awarded funds, the for-profit entity works through the approval process of the Oklahoma Development Finance Authority (ODFA) to finalize the incentive agreement.

The incentive is in the form of quarterly cash payments from the State of Oklahoma, which are due on a Promissory Note issued by ODFA. Debt (Promissory Note) issued from the Economic Development Pool are paid from withholdings taxes, at the for-profit entity that benefits from the incentive.

Effective September 1, 2010, an evergreen clause permits the renewal of issuing capacity by ODFA.

The pooled finance statute is clear that a “business” that benefits from Business Expansion Incentive Program cannot participate in Quality Jobs or claim Investment Tax Credit.

(The relevant section of the statute is as follows: 62 O.S. §891.12 (I) No for-profit business entity that benefits from proceeds of obligations issued by the Authority from the Economic Development Pool may receive or continue to receive incentive payments pursuant to the Oklahoma Quality Jobs Program Act or claim any investment tax credits otherwise authorized pursuant to Section 2357.4 of Title 68 of the Oklahoma Statutes during the period of time that any withholding taxes attributable to the payroll of such entity are being paid to the Community Economic Development Pooled Finance Revolving Fund or in any manner used for the payment of principal, interest or other costs associated with any obligations issued by the Authority pursuant to the provisions of this act.)

For information, contact Jon Chiappe with the Oklahoma Department of Commerce at jon.chiappe@okcommerce.gov.

P3 POOLED FINANCE PROGRAM

This Public-Private Partnership (P3) program facilitates local infrastructure development where there is a benefit to for-profit companies and the infrastructure is owned by a local government entity. Infrastructure development can include any critical infrastructure identified by local government entities contributing to the competitiveness of the region’s economy and essential for government functions.

The infrastructure must be identified by the local area as beneficial for the competitiveness of local companies and necessary for future economic growth, competitiveness and employment growth for the local or regional economy.

- Bridges
- Roads
- Rail
- Prisons
- Mass transit
- Government buildings
- Water or wastewater lines
- Water treatment facilities
- Solid waste management facilities
- Any utility, program or asset owned by an eligible local government entity

Applications are submitted by a local government and include: timeline, anticipated project budget, for-profit entities involved.

Local governments are defined as a city, town, county, any combination of cities, towns and counties, or a public trust whose beneficiary is a city, town or county.

For more information, contact Jon Chiappe, Director, Research & Economic Analysis Services, Oklahoma Department of Commerce at jon.chiappe@okcommerce.gov.

OKLAHOMA INNOVATION EXPANSION PROGRAM (OIEP)

The Oklahoma Innovation Expansion Program (OIEP) makes \$15 million in funding available to qualifying companies across the state. OIEP supports high-impact new capital investment across a broad range of industries to help diversify the state's economy, lead to new product development or increase capacity at Oklahoma's existing companies. In addition to encouraging new capital investment, these awards support existing jobs and the creation of new jobs. The program is administered by the Oklahoma Department of Commerce (Commerce), The Oklahoma Tax Commission and the Oklahoma Finance Authority.

Program Eligibility

For a business to be eligible for consideration into the program they must meet all of the following requirements:

- Must be a “for-profit” business entity;
- The Project facility must be located in Oklahoma and the project requires a minimum capital expenditure of at least \$50,000;
- Must currently have a minimum payroll at the project facility of at least \$625,000 per year;
- Funds cannot have been spent toward the new project prior to the Company having received an award letter recommending approval of the new project from the Oklahoma Department of Commerce;
- The new project must either be an innovative project, a project that shortens or strengthens the supply chain for the product being manufactured, or it must be a project designed to target new markets;
- The business must not be participating in any of the Oklahoma Quality Jobs Act Programs and cannot take Investment Tax Credits while in the program;
- The Project must meet all other eligibility requirements for participation in the Oklahoma Economic Development Pooled Finance Act set forth in 62O.S. §891.1 et. seq.;
- Businesses selected for participation in the program must spend at least 10% of the estimated project costs within ninety (90) days of executing a funding agreement with the Oklahoma Development Finance Authority.
- Only projects where the net benefit rate of the project is sufficient to sustain a \$25,000 award or greater shall be eligible for participation in the program.
- Business must meet all eligibility requirements and follow all program rules as set forth in the Oklahoma Innovation Expansion Program Rules document and as set forth in the Oklahoma Economic Development Pooled Finance Act.

For information, visit the OIEP webpage at okcommerce.gov/oiep or contact your local Regional Development Specialist with the Oklahoma Department of Commerce at okcommerce.gov/rds.

STRATEGIC INDUSTRIAL DEVELOPMENT ENHANCEMENT ACT (SIDE)

The Strategic Industrial Development Enhancement (SIDE) Act facilitates construction of new or existing facilities at rural industrial parks and promotes the competitiveness of railroad infrastructure through the use of corporate income tax credits.

Project Eligibility

A project can be comprised of qualified economic development expenditures, qualified initial infrastructure or a combination of the two.

Qualified Economic Development Expenditures are expenditures for land improvements, building construction, building improvements, and expansion, port terminal improvements, and the purchase of certain machinery and equipment. Project tax credit amount may not exceed 10% of qualified expenditures or \$6,000,000.

Qualified Economic Development Expenditures are expenditures for new rail infrastructure and improvements, which includes the acquisition of right-of-way, engineering, rehabilitation of existing inactive track to reinstate operation, construction of new track such as industrial leads, switches, spurs, and sidings, loading dock improvements, and transloading structures involved with providing rail service to a qualifying project. The project tax credit is earned at a rate of 50% of qualified expenditures and may not exceed \$3,000,000.

The total project tax credit amount cannot exceed \$6,000,000 per qualifying project.

How it works:

1. A Project Sponsor must submit a project application to the Oklahoma Department of Commerce on behalf of an eligible entity that has a qualifying project located in a qualifying location.
2. Once an application is submitted and eligibility requirements are met, the Oklahoma Department of Commerce may allocate SIDE Act Tax Credits, corporate income tax credits, to the eligible entity for the completion of a qualifying project.
3. Applications are reviewed quarterly and evaluated based on highest net benefit to Oklahoma through December 31, 2027.

TAX EXEMPTIONS AND CREDITS

AD VALOREM EXEMPTION

(68 O.S. § 2902)

The ad valorem exemption may be claimed by a qualifying manufacturing company as defined by Section 6B of Article X of the Oklahoma Constitution. New, expanded or acquired manufacturing facilities (including facilities engaged in research and development) are exempt from the levy of any ad valorem taxes for a period of 5 years.

The provisions of Section 6B of Article X of the Oklahoma Constitution (requiring an existing facility to have been unoccupied for a period of twelve months prior to acquisition) is construed as a qualification for a facility to initially receive an exemption and would not be deemed to be a qualification for that facility to continue to receive an exemption in each of the four years following the initial year for which the exemption was granted. Such facilities are hereby classified for the purposes of taxation as provided in Section 22 of Article X of the Oklahoma Constitution.

New and expanding manufacturers, research and development companies, computer services and data processing companies with significant out-of-state sales, aircraft repair companies, oil refineries, and some distribution firms may be eligible for ad valorem tax exemptions for up to 5 years.

Firms must make an annual application to the County Assessor by March 15th of the year in which the exemption is requested. Key criteria such payroll, investment (\$500K indexed by inflation since 2022) and [Quality Jobs county threshold wage](#), need to be met for qualification. Upon approval of the application, the state will reimburse tax dollars to local taxing jurisdictions, which they would have otherwise received. As a result, although application for the exemption is made to the County Assessor, Oklahoma Tax Commission personnel are involved in the final review to determine the exemption. It is the responsibility of a company to apply for the exemption each year by March 15.

For more information, contact the Oklahoma Tax Commission, Ad Valorem Division at (405) 319-8224. For forms, visit tax.ok.gov or contact a local County Assessor to discuss what property may qualify for the exemption at oklahoma.gov/tax/ad-valorem.

AD VALOREM EXEMPTION FOR COMPUTER SERVICES AND DATA PROCESSING

(68 O.S. §2902(B)(1)(c))

Computer services and data processing facilities may be eligible for a 5-year exemption from Ad Valorem Tax. Establishments primarily engaged in computer services and data processing as defined under Industrial Group Numbers 5112 and 5415, and U.S. Industry Number 334611 and 519130 of the NAICS Manual must meet the following qualifications:

- Derive at least 50% of their annual gross revenues from the sale of a product or service to an out-of-state customer or buyer,
- Invest \$500,000 or more in construction, acquisition or expansion cost of the manufacturing facility for assets placed in service in 2022. For subsequent calendar years, the investment required must be increased annually by a percentage equal to the previous year's increase in the Consumer Price Index-All Urban Consumers, and;
- For exempt treatment of real or personal property acquired or improved beginning January 1, 2022, and for any calendar year thereafter, the entity shall be required to pay new direct jobs, as defined by 68 O.S. § 3603 for purposes of the Oklahoma Quality Jobs Program Act, an average annualized wage which equals or exceeds the average wage requirement in the Oklahoma Quality Jobs Program Act for the year in which the real or personal property was placed into service.
- There are limitations on eligible datacenters that invest after 2021.

Applicants must apply for this exemption at their local county assessor office as outlined above.

AD VALOREM EXEMPTION FOR WAREHOUSING AND DISTRIBUTION FACILITIES

(68 O.S. §2902(B)(1)(e))

Warehousing and Distribution Facilities may be eligible for a 5-year exemption from Ad Valorem Tax. Establishments primarily engaged in distribution as defined under Industry Numbers 49311, 49312, 49313 and 49319 and Industry Sector Number 42 of the NAICS Manual must meet the following qualifications:

- Construction with an initial capital investment of at least \$5 million;
- Employment of at least 100 full-time-equivalent employees;
- Payment of wages or salaries to its employees at a wage which equals or exceeds the average wage requirements in the Oklahoma Quality Jobs Program Act for the year in which the real property was placed in service, and
- Commencement of construction on or after November 1, 2007, to be completed within 3 years from the date of commencement of construction.

Applicants must apply for this exemption at their local county assessor office as outlined above.

EXEMPT INVENTORY

(Art. 10, § 6A Okla. Const.) (68 O.S. § 2902.2)

Oklahoma's "Freeport Exemption" refers to the Oklahoma Constitutional provision contained in Oklahoma Constitution Article 10, Section 6A relating to goods, wares and merchandise held for assembly, storage, manufacturing, processing or fabricating purposes held in the state for not more than 9 months, which is exempt from ad valorem

taxation. This exemption must be filed with the county assessor by March 15 as other exemption applications.

All tangible personal property is reported to the County Assessor no later than March 15 of each year by filing Form 901 – Business Personal Property Rendition. Form 901-F - Freeport Exemption Declaration must be filed with the rendition if any inventory is claimed as nontaxable pursuant to the Freeport exemption.

For more information, contact the Oklahoma Tax Commission at (405) 319-8224 or visit tax.ok.gov.

AGRICULTURAL COMMODITY PROCESSING FACILITY EXCLUSION

Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma. “Agricultural commodity processing facility” means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower the owner’s taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years.

Oklahoma tax assistance is available at tax.ok.gov.

INTANGIBLE PROPERTY

(Art. 10, § 6A Okla. Const.)

Effective January 1, 2013, intangible personal property shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem tax within this State.

For more information, visit tax.ok.gov.

AIRCRAFT MANUFACTURERS EXEMPTION LICENSE

(3 O.S. §§ 254 and 256.2)

Manufacturers of aircraft may purchase an exemption license of \$250 in lieu of any ad valorem tax upon aircraft owned by the manufacturer.

For more information, visit service.ok.gov.

LOCAL INCENTIVE

(62 O.S. § 860)*

Another method for companies to obtain ad valorem incentives or exemptions is for local taxing entities to designate Incentive Districts in the community and allow exemptions of some, or a portion of local taxes, by written agreement amongst all taxing units affected. The revenue is not reimbursed by the state using this method so the

decision to allow the exemption is strictly a local one. The exemption is allowed on new investment only and is not available to predominantly “retail” establishments, which by statutory definition do not include hotels or motels. Exemptions are for five years. The referenced incentives or exemptions may be granted for a period not to exceed 25 years for establishments described by the U.S. Industry Number 518210 of the NAICS Manual, 2017 revision.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

THE INVESTMENT/NEW JOBS INCOME TAX CREDIT

(68 O.S. § 2357.4)*

Investment/New Jobs Tax Credits provide growing manufacturers a significant tax credit based either on an investment in depreciable property OR on the addition of full-time-equivalent employees engaged in manufacturing, processing, or aircraft maintenance. Participation in this benefit prohibits a manufacturer from participating in the Quality Jobs Program unless the manufacturer makes a qualifying capital investment in excess of \$40 million.

Manufacturers that invest in qualified new depreciable property and hire new employees may compute the five-year tax credit either:

- By calculating 1% of the qualifying investment; or
- By multiplying \$500 per new employee, and then choosing whichever credit is larger.

Investment in depreciable property must equal at least \$50,000, and the number of employees must not decrease as a result of the investment. Qualified property includes all machinery, fixtures and buildings, including warehousing or substantial improvements to buildings used in a manufacturing operation on a manufacturing site. Eligibility is initially determined each year by the taxpayer on its income tax return.

The credit is computed on a year-by-year basis. Therefore, a company that had qualified in one year for the credit based on new employees hired, but experiences a reduction in employment the next year, would still qualify for a partial credit, unless employment fell below the employment level for the year prior to the first year the credit was allowable. If, in later years, additional qualifying employees were added, a new base employment level would be calculated, and the new series of credits could be taken for the number of employees above that base level of employment.

The number of jobs may fluctuate if the credit is based on investment. However, a loss in number of jobs must not be attributable to the new investment.

The credit is calculated on Oklahoma Tax Commission Form 506.

QUALITY JOBS + INVESTMENT TAX CREDITS

(68 O.S. § 2357.4 and 68 O.S. § 3607)

This incentive is available for manufacturers who have capital investments greater than \$40 million in addition to creating skilled jobs. The incentive lays the foundation for attracting “top-notch” companies to Oklahoma and demonstrates a policy of incentivizing businesses with large (greater than \$40 million) capital investments that create jobs that pay higher than average wages.

- Same as present Quality Jobs Program job creation requirements but the wages must be greater than the state’s average wage.
- Capital investment must be greater than \$40 million within three years of start date to qualify for Investment Tax Credits - a 2% tax credit per year for 5 years;
- With the ability to take both Quality Jobs and Investment Tax Credits incentives, the number of the Quality Jobs portion is equal to the calculated number;
- There are no automatic 5% areas;
- Companies may not exceed the 5% net benefit rate;
- Quality Jobs + Investment Tax Credits may not be combined with Small Employer Quality Jobs or 21st Century Quality Jobs;
- Only the manufacturing industries that presently qualify for Investment Tax Credits may qualify for this incentive.

In addition to the \$40 million in qualified investments, the company must obtain a determination letter from Oklahoma Department of Commerce that the business activity of the entity will result in a positive net benefit rate.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

ENGINEER WORKFORCE TAX CREDITS

AEROSPACE INDUSTRY ENGINEER WORKFORCE TAX CREDIT

(68 O.S. § 2357.301)

The Aerospace Industry Engineer Workforce Tax Credit is for engineers employed by Oklahoma companies as well as for companies hiring engineers in Oklahoma (credits sunset January 1, 2032).

Individual Tax Credit

Personal income tax credit of \$5,000 annually for 5 years for qualified engineers employed by Oklahoma aerospace manufacturing companies and hired after July 1, 2011. Unused credits may be carried forward for 5 years.

Company Tax Credit

Aerospace companies hiring engineers in a variety of fields will receive a tax credit equal to five (5) percent of the compensation paid to an engineer until January 1, 2032, or ten (10) percent if the engineer graduated from an Oklahoma college or university.

Restrictions:

Corporate income tax credit for compensation paid is capped at \$12,500 annually per qualified employee for 5 years. The qualified employee must have been awarded an undergraduate or graduate degree within 1 year of beginning employment with the qualified employer. The credit cannot be used to reduce the tax liability below \$0.

CIVIL ENGINEERING WORKFORCE TAX CREDIT

(68 O.S. 2357.322)

Individual Tax Credit

Personal income tax credit of \$5,000 annually for 5 years for qualified civil engineers employed by a qualified Oklahoma company beginning on or after January 1, 2026. Unused credits may be carried forward for 5 years.

Company Tax Credit

Qualified companies hiring civil engineers in a variety of fields will receive a tax credit equal to five (5) percent of the compensation paid to an engineer until January 1, 2031, or ten (10) percent if the engineer graduated from an Oklahoma college or university.

Restrictions:

Corporate income tax credit for compensation paid is capped at \$12,500 annually per qualified employee for 5 years. The qualified employee must have been awarded an undergraduate or graduate degree within 1 year of beginning employment with the qualified employer. The credit cannot be used to reduce the tax liability below \$0.

Tuition Tax Credit

Oklahoma aerospace manufacturing companies are allowed a tax credit in the amount of 50% of the tuition reimbursement to a new engineer graduate for 4 years. Tax credit is calculated at 50% of the corporate reimbursement to employees for tuition in a qualifying engineering degree program at an accredited institution in Oklahoma.

SOFTWARE/CYBERSECURITY EMPLOYEE TAX CREDIT

The Software/Cybersecurity Employee Tax Credit provides up to \$2,200 annually for qualifying employees who receive a degree from an ABET accredited institution, or \$1,800 annually for qualifying employees who are awarded a certificate from a technology center accredited by the Oklahoma State Board of Career and Technology Education.

To receive the credit, employees must meet strict educational requirements and obtain employment in a qualified industry for a qualified employer. Applicable for taxable years beginning on or after January 1, 2020, and ending before January 1, 2030, for any qualifying employee working in the state as of November 1, 2019. The credit can be claimed no more than 7 years and cannot be claimed simultaneously by an individual claiming the Aerospace Engineers tax credit.

Qualified Industries:

NAICS No. 21 – Mining, Quarrying, and Oil and Gas

NAICS No. 54 – Professional, Scientific, and Technical Extraction Services

NAICS No. 22 – Utilities

NAICS No. 55 – Management of Companies and Enterprises

NAICS Nos. 31, 32, 33 – Manufacturing

NAICS No. 48 – Transportation and Warehousing

NAICS No. 62 – Health Care and Social Assistance

NAICS Nos. 51 – Information

NAICS No. 92 – Public Administration

NAICS No. 52 – Finance and Insurance

Qualified Employer means a sole proprietor, general partnership, limited partnership, limited liability company, corporation or other legally recognized business entity, or governmental entity that has at least 15 full-time employees.

Qualified Employee means any person employed in Oklahoma by a qualifying employer in a qualifying industry on or after November 1, 2019, who has been awarded

a degree in an accredited program from a degree-producing institution, or a certificate or credential in an accredited program from an Oklahoma CareerTech center.

Qualified Compensation means average annualized wages paid by a qualifying employer which meet or exceeds 110% of the average county wage. For federal employees, such employees shall meet a GS-5 or equivalent initial hiring threshold in lieu of the wage requirement. Annual wages do not include employer-provided health care or retirement benefits.

ZERO-EMISSION FACILITIES INCOME TAX CREDIT (FORMERLY ALTERNATIVE ENERGY SOURCES TAX CREDIT) (68 O.S. § 2357.32A)

Oklahoma provides a tax credit for the production and sale of electricity generated by qualifying zero-emission facilities located in this state.

An income tax credit is allowed based on the amount of electricity generated by a qualified zero-emission facility. For credits earned on or after January 1, 2014, any credit earned but not used shall be refunded at an amount equal to 85% of the amount of the credit. The credit is \$0.0050 for each kilowatt-hour of electricity generated by zero-emission facilities and is available for a period of 10 years. With respect to electricity generated by wind, the facility must be placed in operation not later than July 1, 2017.

Effective July 1, 2019, taxpayers have the option of irrevocably electing to defer the refund of the tax credit for 10 years. Any credits not directly refunded may be carried forward as a credit against subsequent income tax liability for a period not exceeding 10 years. If a taxpayer makes the irrevocable election to carry over credits for a given tax year, any credits remaining in the 10th year of carry forward shall be refunded at 85%.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

INSURANCE PREMIUM TAX CREDIT (36 O.S. § 625. 1)

Regional Home Office Credit

Insurance companies that locate or expand regional home offices in Oklahoma and maintain 200 or more full-time year-round employees are eligible for special tax credit against the premium tax imposed in the Insurance Code. Annual credit ranges from 15% to 50% based on the number of employees. This credit is not available to participants in the Quality Jobs Program.

Insurance premium tax can also be offset by the following guaranty association credits and special economic credits:

36 O.S. § 624.1 – Requirement to Pay Taxes - Claim of Tax Credit

36 O.S. § 625.4 – Oklahoma Property and Casualty Insurance Guaranty Association Credit

36 O.S. § 2030(I) – Oklahoma Life and Health Insurance Guaranty Association Credit

68 O.S. § 2357.41 – Oklahoma Historic Rehabilitation Credit

68 O.S. § 2357.403(E) – Oklahoma Affordable Housing Act

74 O.S. § 5085.7(A) – Oklahoma Capital Investments Board

For more information, contact Bo DeBose at the Oklahoma Insurance Department at (405) 522-4805 or bo.debose@oid.ok.gov.

CREDIT FOR QUALIFIED CLEAN-BURNING MOTOR VEHICLE FUEL PROPERTY

(FORMERLY CLEAN BURNING FUEL MOTOR VEHICLE CREDIT)

(68 O.S. § 2357.22)

For tax years 2028 and before, Oklahoma offers a one-time tax credit for investment in clean burning fuel vehicles and infrastructure used in the delivery or compression of clean burning fuel or electricity to such vehicles.

For tax years 2023 through 2028, the total amount of credits used to offset tax shall be adjusted annually to limit the annual amount of credits to:

- \$10 million for qualified clean burning fuel property propelled by compressed natural gas, liquefied natural gas, or liquefied petroleum gas, property related to the delivery of compressed natural gas, liquefied natural gas or liquefied petroleum gas, and property directly related to the compression and delivery of natural gas;
- \$10 million for property originally equipped so that the vehicle may be propelled by a hydrogen fuel cell electric fueling system and property directly related to the delivery of hydrogen; and
- \$10 million for property which is a metered-for-fee, public access recharging system for motor vehicles propelled in whole or in part by electricity.

The incentive is multifaceted and applies to the following investments:

Equipment Installed to Modify a Vehicle. If you install equipment to convert a gasoline or diesel vehicle to run on compressed natural gas, hydrogen fuel cell, liquefied natural gas, or liquefied petroleum gas, your credit is the lower of:

- The cost of the conversion equipment, or
- The amount based on the vehicle's weight

Vehicle Originally Equipped with Clean Fuel Property. If you purchase a vehicle already equipped to run on clean-burning fuel, your credit is the lower of:

- The portion of the vehicle's cost related to fuel storage, fuel delivery, and exhaust systems, or
- The amount based on the vehicle's weight
- If you cannot or choose not to calculate the exact portion related to clean fuel property, you may claim 10% of the vehicle's cost, up to a maximum of \$1,500.

Delivery Property: 45 percent of the cost of either property directly related to the delivery of clean burning fuel for commercial purposes or for a fee or charge; or a metered-for-fee public access recharging system for electric vehicles.

Compression Property: The lesser of 50 percent or \$2,500 per location for property directly related to the compression and delivery of natural gas from a private home or residence for noncommercial purposes into a motor vehicle propelled by CNG.

ETHANOL FUEL RETAILER TAX CREDIT

(68 O.S. § 500.10-1)

Beginning January 1, 2006, retailers of ethanol-blended fuel (a blend of gasoline and ethyl alcohol consisting of not more than 15% ethyl alcohol by volume) may claim a motor fuel tax credit of \$0.016 for each gallon of ethanol fuel sold in Oklahoma if the retailer provides a price reduction to the purchaser of the ethanol fuel in the same amount. This incentive is effective unless the federal government mandates the use of reformulated fuel in an area within the state of Oklahoma that is in non-attainment with the National Ambient Air Quality Standards.

OKLAHOMA TOURISM DEVELOPMENT ACT

(68 O.S. §§ 2391 et seq)

Companies that develop new or renovated tourism attraction properties that attract at least 25% of its visitors from out-of-state, have development costs greater than \$500,000, operate on a regular basis, do not negatively impact employment in the state, and have significant positive economic impacts, may receive a state sales tax credit for up to 10 years. The maximum credit is capped at:

- 10% of the approved project costs for tourism attraction projects with approved costs of between \$500,000 and \$1 million; or
- 25% of the approved project costs for tourism attraction projects with approved costs greater than \$1 million. However, the sales tax credit must be revenue neutral to the state and may be lower than the maximum credit. There is a cap associated with the program.

Companies interested in the [Oklahoma Tourism Development Act](#) can find more information and the application on the Oklahoma Department of Commerce website.

INCOME TAX CREDITS AND EXEMPTIONS FOR INVESTORS

TECHNOLOGY TRANSFER INCOME TAX EXEMPTION

(68 O.S. § 2358 [C])

The taxable income of any corporation is decreased for transfers of technology to qualified small businesses located in Oklahoma. The corporation transferring the technology is allowed an exemption from taxable income in the amount of the royalty payment received as a result of such transfer, provided that the exempted amount shall not exceed 10% of the amount of gross proceeds received by such corporation as a result of the technology transfer. "Gross proceeds" is defined as the total amount of consideration for the transfer, whether it is money or otherwise.

This benefit lasts for 10 years from the date of the receipt of the first royalty payment accruing from such transfer.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

INCOME TAX EXEMPTION FOR INTEREST PAID ON BONDS ISSUED BY OR ON BEHALF OF PUBLIC AGENCIES

(68 O.S. § 2358.5)

Interest payments received as a result of obligations issued by towns, cities, counties, Oklahoma educational institutions, or public trusts on behalf of towns, cities, counties, or Oklahoma educational institutions are not subject to Oklahoma income tax, unless such obligations are issued on behalf of nonprofit corporations.

Generally, interest payments on bonds issued by the Department of Transportation are also state income tax exempt.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

HISTORIC REHABILITATION TAX CREDIT

(68 O.S. § 2357.41)

Provides a credit against Oklahoma income tax and insurance premium tax for qualified rehabilitation expenditures incurred in connection with a certified historic structure located in Oklahoma. The credit amount is equal to 100% of the federal rehabilitation credit allowed under Internal Revenue Code § 47. The rehabilitation work must be reviewed by the State Historic Preservation Office and certified by the National Park Service in accordance with federal historic preservation requirements. If the credit exceeds the taxpayer's liability, the unused portion may be carried forward for up to ten

years. The credit is transferable and may be transferred to subsequent transferees during the five years following the year of qualification, provided the transfer agreement is filed with the Oklahoma Tax Commission.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or [visit the Historic Preservation Tax Incentives webpage.](#)

NEW PRODUCTS DEVELOPMENT INCOME TAX EXEMPTION

(74 O.S. § 5064.7)

Royalty earned by an inventor from a product developed and manufactured in this state shall be exempt from state income tax for a period of 7 years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in the state.

An in-state manufacturer of a product developed in this state by an inventor shall be eligible for a tax credit, as provided for in Section 2357.4 of Title 68 of the Oklahoma Statutes. In addition, such manufacturer may be excluded from Oklahoma taxable income, or in the case of an individual, the Oklahoma adjusted gross income, 65% of the cost of depreciable property purchased and utilized directly in manufacturing the product. The maximum exclusion shall not exceed \$500,000.

To qualify for the incentives, the product shall be patented or have patent pending pursuant to federal law and must be registered with the Oklahoma Center for the Advancement of Science and Technology (OCAST).

If the exclusion allowed exceeds the Oklahoma taxable income, or in the case of an individual, the Oklahoma adjusted gross income, the amount of the exclusion that is in excess of such income may be carried forward as an exclusion against subsequent Oklahoma taxable income or in the case of an individual, subsequent Oklahoma adjusted gross income, for a period not to exceed 4 years.

For more information, contact Dan Luton at OCAST at dan.luton@ocast.ok.gov.

The Oklahoma Tax Commission will determine the eligibility of the taxpayer for any Oklahoma tax credits or exemptions. Filing this document with OCAST does not guarantee receipt of any tax credit or exemption. All other qualifications must be met as determined by the Oklahoma Tax Commission. For more information, visit [OCAST's website.](#)

INCUBATOR SITE TENANT TAX EXEMPTION

(74 O.S. § 5078)

A business incubator site is a facility in which small businesses may rent space, and where management provides business development services such as financial consulting and marketing assistance. For tax years ending before January 1, 2020, sponsors of an incubator may be exempt from Oklahoma income taxes on income earned from rental fees, other income derived from services provided to the tenants, or

for providing funding for an incubator site. This exemption is for 10 years from the date of the tenant's occupancy within an incubator. A sponsor must be a certified incubator with the Oklahoma Department of Commerce. Starting January 1, 2020, the sponsor exemption is no longer available.

The tenant of a certified incubator, or its owner, is exempt from state tax liability on income earned as a result of activities conducted as an occupant in an incubator for up to 10 years from the occupancy date in an incubator site in accordance with rules of the Oklahoma Tax Commission. The exemption remains in effect after the date the tenant is no longer an occupant in an incubator, but not to exceed a total of 10 years. For tax years ending before January 1, 2020, in order to qualify for the income tax exemption for the 6th through 10th year, the tenant must make at least 75% of its gross sales to buyers located outside the state or to the federal government. Starting January 1, 2020, the extra qualifications for the 6th through 10th year are not required.

For more information, contact Cathy Curtis at the Oklahoma Department of Commerce at cathy.curtis@okcommerce.gov.

THE WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)

The Work Opportunity Tax Credit (WOTC) program is designed to promote the hiring of individuals who are members of targeted groups that have historically faced significant barriers to employment. The credit may be used to reduce an employer's federal tax liability.

WOTC provides a tax credit of 40% of qualified first-year wages for employees who work 400 hours or more, or 25% for those who work 120–399 hours. Qualified wages are capped at \$6,000 for most target groups; \$3,000 for Summer Youth; \$10,000 for Long-Term Family Assistance recipients; \$6,000 for SNAP Veterans; \$24,000 for Disabled Veterans unemployed 6 months; \$6,000 for Unemployed Veterans unemployed 4 weeks; and \$14,000 for Unemployed Veterans unemployed 6 months.

The maximum credit amounts are as follows: up to \$1,200 for eligible Summer Youth; up to \$2,400 for eligible SNAP, Ex-Felon, Designated Community Resident, SSI, Vocational Rehabilitation, Ticket to Work, Short-Term TANF, and Unemployed 4-week Veteran hires; up to \$4,800 for eligible Disabled Veterans; up to \$5,600 for eligible Unemployed 6-month Veterans; and up to \$9,600 for eligible Disabled Unemployed 6-month Veterans. The Long-Term TANF credit is up to \$9,000 and is the only group that may be claimed over two years.

For more information or to access employee certifications, contact Roslyn Richards at (405) 962-4627 or roslyn.richards@oesc.ok.gov. You can also visit OESC's website at oklahoma.gov/oesc/employers/support-services/wotc.

MANUFACTURERS SALES TAX EXEMPTION

(68 O.S. §§ 1359, 1359.2 and 1364)

Oklahoma has a comprehensive sales tax exemption for manufacturers who obtain a Manufacturer's Sales Tax Exemption Permit from the Oklahoma Tax Commission. The permit must be renewed every three years. This permit must be presented to the vendor, and a claim for exemption made at or before the time of purchase, to relieve the vendor of the liability for collecting sales tax. The exemption covers purchases of machinery and equipment, energy, and tangible personal property used in design, development, and manufacturing.

Sales to a manufacturer of exempt property must be used in the manufacturing operation at a manufacturing site. The exemption is not extended to purchases for administration, sales, distribution, transportation, site construction or site maintenance.

For more information and certification, contact the Oklahoma Tax Commission at 405-521-3160 or visit tax.ok.gov.

COMPUTER SERVICES AND DATA PROCESSING SALES TAX EXEMPTION

(68 O.S. § 1357 [21])

Oklahoma recognizes the importance of companies engaged in computer services or data processing activities by offering exemptions from sales tax on sales of machinery and equipment purchased and used by persons and establishments primarily engaged in computer services and data processing:

- A. As defined under Industrial Group Numbers 7372 and 7373 of the Standard Industrial Classification (SIC) Manual, latest version, which derive at least 50% of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer; and
- B. As defined under Industrial Group Number 7374 of the SIC Manual, latest version, which derive at least 80% of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer.

Eligibility for the exemption set out in this paragraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers or consumers, all sales to the federal government shall be considered to be to an out-of-state buyer or consumer.

For more information about filing the required affidavit and certification, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

SALES AT AIRCRAFT MAINTENANCE FACILITIES SALES TAX EXEMPTION

(68 O.S. § 1357 [20])

Sales of aircraft and aircraft parts are tax exempt, provided such sales occur at a qualified aircraft maintenance facility. "Qualified aircraft maintenance facility" means a facility operated by an air common carrier at which there were employed at least 2,000 full-time-equivalent employees in the preceding year as certified by the Oklahoma Employment Security Commission, and which is primarily related to the fabrication, repair, alteration, modification, refurbishing, maintenance, building or rebuilding of commercial aircraft or aircraft parts used in air common carriage. "Air common carrier" includes members of an affiliated group as defined by Section 1504 of the Internal Revenue Code, 26 U.S.C.

For more information and certification, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

AIRCRAFT MAINTENANCE FACILITY SALES TAX EXEMPTIONS

(68 O.S. § 1357 [17] and [28])

Oklahoma provides several sales tax exemptions for new or expanding aircraft maintenance or manufacturing facilities as well as exemptions on sales of aircraft and aircraft parts and equipment used in the repair, remodel or maintenance of aircrafts at qualified aircraft maintenance facilities.

SALES RELATED TO NEW OR EXPANDING AIRCRAFT MAINTENANCE OR MANUFACTURING FACILITIES

Oklahoma provides the following sales tax exemptions for a new or expanding aircraft maintenance or manufacturing facility primarily engaged in aircraft repair, building or rebuilding, whether or not on a factory basis (68 O.S. § 1357(17)):

- Sales of computers, data processing equipment, related peripherals and telephone, telegraph or telecommunications service and equipment; the cost of the items purchased must equal or exceed \$2 million.
- Sales of tangible personal property consumed or incorporated in the construction or expansion of the facility. Sales made to a contractor or subcontractor that has previously entered into a contractual relationship with the facility for construction or expansion are included.

To qualify for the preceding exemptions, the total cost of construction must exceed \$5.0 million, and the facility must employ at least 250 new full-time equivalent employees (as certified by the Oklahoma Employment Security Commission) upon completion.

The exemption is issued as a refund for state and local taxes paid by the facility to a vendor or, in the case of use tax, self-remitted to the State. Applicants file an Application/Intent to Qualify form with the OTC to establish an interest-bearing account.

The application includes specifications of the new or expanded facility, a complete description of the maintenance repair or manufacturing that will take place within the facility and other information requested by the OTC. The OTC reviews the application for completeness and compliance with the exemption. A copy of the application is forwarded to the OESC for establishment of the entity's baseline employment.

SALES OCCURRING AT AIRCRAFT MAINTENANCE FACILITIES

Additionally, the following are exempt if occurring at a qualified aircraft maintenance facility:

- Sales of aircraft and aircraft parts.
- Sales of machinery, tools, supplies, equipment and related tangible personal property and services used or consumed in the repair, remodeling or maintenance of aircraft, aircraft engines, or aircraft component parts.

To qualify for these exemptions, the facility must be operated by an air common carrier (including one or more component overhaul support buildings or structures in an area owned, leased or controlled by the air common carrier) at which there were employed at least 2,000 full-time-equivalent employees in the preceding year (as certified by the Oklahoma Employment Security Commission). The facility must be primarily related to the fabrication, repair, alteration, modification, refurbishing, maintenance, building or rebuilding of commercial aircraft or aircraft parts used in air common carriage.

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.

EXCISE TAX ON AIRCRAFT SALES TAX EXEMPTION

(68 O.S. § 6001)

Aircraft excise tax is levied upon the transfer of legal ownership or use within this state of each aircraft that is to be registered with the FAA at a rate of 3.25% of the purchase price of such aircraft. Specific transactions are exempted from the imposition of aircraft excise tax including:

- Aircraft manufactured under a FAA approved certificate that are owned and in the possession of the manufacturer.
- Aircraft owned by a licensed dealer and in the dealer's inventory.
- Aircraft belonging to the federal government or any state government.
- Aircraft transferred pursuant to the formation, reorganization or dissolution of a corporation, partnership, or limited liability
- Aircraft purchased or used by commercial airlines.
- Aircraft on which a tax levied pursuant to the provisions of the laws of another state, equal to or in excess of the aircraft excise tax, has been paid by the person using the aircraft in this state.

- Aircraft when the legal ownership of such aircraft is obtained by the applicant for a certificate of title by inheritance.
- Aircraft obtained by the lienholder or mortgagee under or by foreclosure of a lien or mortgage.
- Aircraft transferred between husband and wife, or parent and child, where no valuable consideration is given.
- Aircraft purchased by a resident of this state and used exclusively in this state for agricultural spraying purposes.
- Aircraft with a selling price in excess of \$2.5 million that are transferred to a purchaser who is not a resident of this state for immediate transfer out-of-state.
- Aircraft transferred without consideration between an individual and an express trust.

For more information, visit service.ok.gov.

TELECOMMUNICATIONS SALES TAX EXEMPTION

(68 O.S. §§ 1354 and 1357 [18] [26])

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

For more information and certification, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

SPACEPORT SALES TAX EXEMPTION

(68 O.S. § 1356 [32] and [37])

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.

For more information and certification, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

CONSTRUCTION MATERIALS SALES TAX REFUND

(68 O.S. § 1359 [7])

The State offers a full exemption from sales tax on purchases of tangible personal property by a qualified manufacturer that is used in the expansion or construction of a new manufacturing facility. The following table outlines the requirements for a qualified manufacturer's construction:

Construction Materials Exemption Qualification Levels

| Construction Cost | New Jobs | Combined Cost of Construction, material, machinery, equipment and other tangible personal property |
|-------------------|----------|--|
| \$5,000,000 | 100 | No requirement |
| \$10,000,000 | 75 | \$50,000,000 |
| \$300,000,000 | 1,750 | No requirement |

The exemption applies to sales directly to the qualified manufacturer and to contractors or subcontractors associated with the construction. Recipients of the exemption must file applications with the OTC. Both state and local sales taxes are exempt for qualified manufacturers, so the governing body of the municipality where the firm is located must approve a resolution in support of the construction project before any exemption is granted.

The exemption is administered as a refund of sales taxes on qualified purchases. The qualified manufacturer may file claims for a refund on a monthly, quarterly, semi-annual, or annual basis with the OTC. Claims must be filed within 36 months of the date of the first purchase.

The following information is required to be provided to the OTC as part of all claims:

- Invoices indicating the amount of state and local tax billed;
- Affidavit of each vendor that sales tax charged has been collected by the vendor and remitted to the OTC;
- Affidavit from the contractor or subcontractor making purchases stating that the sales tax refund claimed by the qualified manufacturer is based on state and local sales tax paid by the contractor or subcontractor on qualified purchases.

Claimants also receive accrued interest associated with the principal refund amount, as determined by the amount earned as invested by the State Treasurer’s Office. If at any time within 36 months of certification by the Oklahoma Employment Security Commission new jobs decline below the required amount, any sales and use tax and interest refunded to the taxpayer will be assessed against the taxpayer. State statute prohibits the simultaneous use of the exemption and the Quality Jobs Program.

For more information, contact the Oklahoma Tax Commission at (405) 521-3160 or visit tax.ok.gov.

Transportation and Distribution Benefits

INDUSTRIAL ACCESS ROADS

The Industrial Access Road Program is designed to provide assistance to local industrial development efforts by funding, within practical limitations, access facilities connecting a specific industry or industrial area directly to the state or local road system. Application is through local governing bodies that in turn contact the Oklahoma Department of Transportation.

For more information, contact Mitch Surrett of the Oklahoma Department of Transportation at (405) 522-0290 or msurrett@odot.org; Jordan Wheeler at (405) 243-1840 or jwheeler@odot.org.

TRUCK REGISTRATION BENEFITS

(47 O.S. § 1101)

Oklahoma's economic and demographic advantages make it an optimum location for manufacturing, warehousing, and distribution facilities, particularly for transportation-sensitive industries. Oklahoma's participation in the International Registration Plan (IRP) and the International Fuel Tax Administration (IFTA). The IFTA program allows all states and participating Canadian provinces to collect fuel taxes on behalf of all participating jurisdictions, based on total distance operated in all jurisdictions, using quarterly reporting of mileage and fuel purchased in each jurisdiction. In addition, Oklahoma's participation provides uniformity in vehicle registration and motor fuel tax for interstate motor carriers who base-license their vehicles in Oklahoma. Specific provisions in the statutes complement the IRP and IFTA and provide additional benefits for the Oklahoma-based licensed carrier:

- **Permanent Trailer Registration** – The permanent registration plate remains with the trailer until there is a change in ownership. No annual renewal identification device is required.
- **Freedom of movement** – Starting in 2015 IRP new registrants will have all jurisdictions on their Oklahoma cab cards regardless of prior activity, enhancing the flexibility of their operations.
- **Permanent Truck/Tractor Plates** – A permanent tag is now available to a motor carrier registered under the International Registration Plan.
- **Tractor Excise Tax** – For truck or truck-tractor registered for a gross vehicle weight of 55,000 pounds or more, the excise tax is \$10.00. The same applies to any cargo-carrying trailer.
- **Reciprocity Miles** – The miles traveled in states that are not members of any pro-rata agreements are no longer used in computing the Oklahoma mileage percentage factor for proportional registration.
- **Property Tax** – Motor vehicles and cargo-carrying trailers are not subject to any personal property tax in Oklahoma.

- **Temporary Registration Authority** – Temporary registration authority for vehicles to be added to an established fleet of proportionally registered vehicles is valid for 45 days.
- **Electronic Registration by Data Transfer** – Oklahoma IRP registrants now have the ability to update their fleet electronically through our new web-based IRP system. Registrants can simply upload a standardized file into the IRP system, saving time and money, eliminating errors, and providing unparalleled fleet registration services.
- **Fast Forward** – Oklahoma has established Fast Forward for the convenience of the motor carrier. Motor Vehicle staff provides immediate personalized assistance in providing registration and fuel permitting.

Benefits Under IFTA/IRP

- **Web Based IRP Filing** – Oklahoma now offers a web-based IRP registration system. Applications may be filed online and supporting documentation can be electronically submitted along with the web-based application.
- **License and Identification** – The motor fuel license and identification decal issued by Oklahoma are the only license and decal required to operate interstate vehicles in IFTA member states. The temporary fuel permit is valid for five days.
- **Reporting** – Only one quarterly report is filed for fuel tax liability on fuel consumption in the state for IFTA member states. Credit for over-purchase in any member IFTA state is accomplished in the one report filed with Oklahoma.
- **IRP Deletion Credit** – When a vehicle leaves a registrant's fleet, Oklahoma offers a deletion credit of the unused fees that is applied toward the registration of a subsequent vehicle within that registration year.
- **Auditing** – Generally, Oklahoma will be the only state to audit the records of an Oklahoma license- based carrier for all other IFTA and IRP jurisdictions.
- **Deregulation** – The Corporation Commission no longer regulates rates, routes, and services of most motor carriers.
- **Member** – Oklahoma is a member, as are all other continental states, District of Columbia 10 Canadian Provinces, in the International Registration Plan (IRP)
- **Member** – International Fuel Tax Association, Inc. (IFTA). All states are members except Alaska and Hawaii along with 10 Canadian Provinces.
- Interstate Highway 35 (I-35), bisecting the state in a north-south direction, is a NAFTA (North American Free Trade Agreement) Corridor.

For more information and updates, contact the Oklahoma Corporation Commission, Transportation Division, IFTA, at (405) 521-3036, or the IRP also at (405) 521-3036.

FOREIGN TRADE ZONES

Foreign Trade Zones provide a U.S. Customs duty management program and which are physically defined areas that are legally considered to be outside U.S. customs territory. Therefore, merchandise/components within Zones are exempt from U.S. Customs duty until removed from the Zone, and duty is then paid on that portion entering the U.S. market. In some cases, duties can be lowered through special Customs inverted tariff provisions, and in other cases can even be eliminated due to the incorporation of imported materials into a manufacturing process. Oversight responsibility for Zone operations is under the U.S. Customs Service of Homeland Security. Businesses engaged in international trade within these Zones benefit from special customs procedures when importing and when warehousing, manufacturing, or assembling with imported goods that remain in bond under Customs Control. Subzones and Usage-Driven Sites may be established for single purpose manufacturing/fabricating and distribution operations.

THERE ARE FOUR FOREIGN TRADE ZONES IN OKLAHOMA:

Port Of Muskogee (FTZ #164)

The Port of Muskogee on the McClellan Kerr Arkansas River Navigation System providing rail, barge, and truck transportation services from Oklahoma to ports throughout the world. The Port of Muskogee covers sites in the Port of Muskogee Industrial Park, the Port of Muskogee John T. Griffin Industrial Park and two sites in McAlester operated by Komar Distribution Services.

Tulsa Port of Catoosa (FTZ #53)

The Tulsa Port of Catoosa on The McClellan Kerr Arkansas River Navigation System providing rail, barge, and truck transportation services from Oklahoma to ports throughout the world; also covers four other sites: Stillwater Industrial Park, Bartlesville Industrial Park, Mid America Industrial Park at Pryor Creek, and Tulsa International Airport.

The Port Authority at Will Rogers World Airport of The Greater Oklahoma City Area (FTZ #106)

The governing Board for Oklahoma's largest Foreign-Trade Zone (FTZ #106) and has responsibility for a 90- minute/60- mile radius service area that covers 22 counties in central Oklahoma. Additions to the FTZ#106 Zone Project include two Usage-Driven Sites and one Magnet Site in the Oklahoma City area which include: VF Jeanswear; and Iron Horse Industrial Park (Citizen Potawatomie Nation), Shawnee, Oklahoma.

The International Business Park in Durant (FTZ #227)

Located in the 320-acre International Business Park in Durant serving several counties in southern and southeastern Oklahoma. The zone is located adjacent to US Hwy 69/75 and is one hour from the Dallas/Ft. Worth Metroplex, eight hours from Laredo, Texas, and five hours from San Antonio and Houston, Texas. Interstate Hwy 35, the primary trunk of the NAFTA Superhighway System, lies just 45 miles west of the zone. FTZ

#227 also covers two other sites located in Ardmore: the Ardmore Industrial Park and the Westport Industrial Complex. The Ardmore Industrial Airpark comprised of approximately 2,790 acres and formerly the Ardmore Air Force Base, is located approximately 16 miles northeast of Ardmore. The Ardmore Industrial Airpark is zoned Heavy Industrial. The Westport Industrial Complex is comprised of 122 acres. There are two zoning classifications for the complex: Heavy Industrial and Light Industrial.

The Oklahoma City Zone currently operates under the Alternative Site Framework (ASF) designation and has sponsored several projects.

Benefits to businesses located in Foreign Trade Zones include the following:

- Ability to hold merchandise subject to quotas until the quota opens and/or the ability to bring such goods into the Foreign Trade Zone and subsequently re-export them;
- Increases flexibility with just-in-time delivery, quotas, and reduced customs delays;
- Improving cash flow;
- Defer, reduce and/or eliminate U.S. Customs duties;
- Distribution Savings;
- Elect preferential duty rates;
- Single weekly entry for all containers received, drastically reducing MPF costs;
- Duty elimination on:
 - Manufacturing in the U.S., utilizing imported materials, and selling domestically
 - Previously imported material, which is re-exported;
 - Rejected, scrapped, waste, or return-to-vendor imported material;
 - Sales of imported materials/components, or finished products containing imported components, to companies operating in other U.S. Foreign Trade Zones;
- Duty reduction by:
 - Utilizing pick-and-pack operations where the “set” has a lower duty rate than the individual pieces;
 - Duty-Deferral for distributors until imported merchandise is shipped from the Zone into U.S. Customs territory.

Activities permitted in a Foreign Trade Zone:

- Merchandise entering a Zone may be: Assembled; tested; sampled; relabeled; manufactured; repackaged; destroyed; mixed; manipulated; cleaned; stored; salvaged; and processed.
- Merchandise may be held in a Foreign Trade Zone indefinitely.

For more information on the Tulsa Port of Catoosa Zone (FTZ #53), visit www.tulsaports.com.

For more information on the Greater Oklahoma City Area Zone (FTZ #106), visit www.foreigntradezone106.org.

For more information on the Port of Muskogee Zone (FTZ #164), visit www.portmuskogee.com.

For more information on the International Business Park in Durant Zone (FTZ #227), visit www.reiok.org.

OKLAHOMA FINANCE AUTHORITY

(74 O.S. §§ 851 and 5062.1)

The Oklahoma Industrial Finance Authority (OIFA) provides permanent financing for real estate and equipment. OIFA has both tax-exempt and taxable financing available for most types of industries, including manufacturing, agricultural processing, and certain mining or recreational/tourism facilities.

Qualifying projects include construction of a new plant or existing plant expansion or replacement of all or part of the plant. The maximum funding is \$5,000,000 on fixed collateral assets for up to 15 years.

Loans are fixed rate or variable and below market for tax-exempt qualified projects.

The Oklahoma Development Finance Authority (ODFA) provides taxable and tax-exempt bond financing for projects throughout the state of Oklahoma including healthcare, education, and municipal and certain environmental, manufacturing and infrastructure projects. The ODFA also manages a credit enhancement program to lower borrowing costs for qualified projects.

For more information, contact the Oklahoma Finance Authorities at (405) 842-1145.

PUBLIC TRUST FINANCING: INDUSTRIAL REVENUE BONDS

(60 O.S. § 176, 74 O.S. § 851, and 61 O.S. § 651)

Oklahoma authorizes public trust financing for economic development purposes at the state, county, and city level. Trusts may enter into lease-leaseback, sale-leaseback, interest rate swaps, and other similar transactions.

The powers of the public trusts to issue bonds or other financing tools are set forth in the trust documents, and therefore need to be very carefully reviewed. It is also recommended that finance professionals review the trust indentures before any funds are expended or obligations are incurred.

It is possible for a public trust to access the programs administered by the Oklahoma Finance Authorities to fund bonds. Accessibility would be determined by available funding, the trust indenture of the local public trust, and the project to be funded. An allocation from the Private Activity Bond allocation pool through the State Bond

Advisor's Office is necessary if a federal income tax exemption of interest earned is allowed on private activity bonds.

For more information, contact the Oklahoma State Bond Advisor at (405) 602-3100 or [visit the Debt Management Division website](#).

GENERAL OBLIGATION LIMITED TAX BONDS (GOLTBS)

(Art. 10 § 35, Okla. Const.)

Many Oklahoma counties and cities have approved the issuance of General Obligation Limited Tax Bonds for industrial development projects. Generally, these “revenue bonds” are issued in association with a particular private activity project. Revenues generated by the project in the form of income are used to retire the bonds. If revenue generated by the project is inadequate to retire the bonds, then a levy will be placed on the property taxes of the jurisdiction in order to retire the bonds. The property tax levy is only used if project generated revenues are inadequate to meet interest and principal payments on the bonds. GOLTBS have been used since the early 1960s to finance a wide variety of economic development projects throughout the state. Information can be obtained from local and county Industrial Development Authorities, County Treasurers, Assessors, and/or the Attorney General’s Office.

TAX INCREMENT FINANCING (TIF)

(62 O.S. § 850)

Cities and counties in Oklahoma may create tax increment districts to provide funding for economic development in distressed areas for up to 25 years. The tax increment is determined by the total assessed value of all taxable real and personal property within the boundary of the increment district. This base assessed value is assessed as of January 1st of the year during which the district is designated.

Incremental tax dollars are those assessed in excess of the base on the first January 1st after the district has been declared, and continuously until the increment district ceases, less the amount attributable to change in assessment ratio for real and personal property in the county.

Proceeds from tax increment financing may be used in accordance with approved plans for project areas such as facilities, infrastructure, parks, sidewalks, and other public projects.

THE OKLAHOMA LOCAL DEVELOPMENT AND ENTERPRISE ZONE INCENTIVE LEVERAGE ACT

(62 O.S. § 840)

Provides funding for local units of government to match local tax revenue dedicated to support a project located in an enterprise zone, or in support of a major tourism

destination project deemed likely to significantly benefit a contiguous or nearby enterprise zone tract. At a minimum, all projects must meet the following requirements:

- Generally, no more than fifty percent (50%) of the net leasable space in any development within a project plan may be used for retail purposes
- Payment shall not be made for project costs in support of any gambling establishment;
- State local government payments cannot be used to supplant local revenue currently being expended within the increment district boundaries;
- Certification that all projects described within the related project plan will generate, in the aggregate, a minimum of either \$1,000,000 in payroll, exclusive of payroll for construction, or \$5,000,000 in investment;
- The application must include an estimate of incremental revenues likely to be derived from the project;
- The project must include the commitment of a local governmental entity; and
- The project must meet the time deadlines set forth in 62 O.S. § 842 (I);
- If the project is in support of a major tourism destination, the application must meet the requirements set forth at 62 O.S. § 842 (B) (3) and (B) (4).

SALES TAX FINANCING

(68 O. S. § 1370) (68 O.S. § 2701)

Oklahoma cities and counties are authorized, upon a vote of the people, to build facilities and provide other economic development benefits for businesses financed by sales tax collections. Some have pooled economic development funds from this method.

PRIVATE ACTIVITY BOND ALLOCATION

(62 O.S. §§ 695.21 et seq.)

Private Activity Bonds that render interest payments that are federally tax-exempt, in accordance with the Internal Revenue Code, must receive an allocation from the Deputy Treasurer for Debt Management. Public issuers in Oklahoma may issue Private Activity Bonds up to a federally established volume cap each year.

The state's private activity cap allocation is divided by statute into the following pools:

- Student Loan Pool
- Housing Pool
- Economic Development Pool
- Discretionary Pool

On July 1st of each year, remaining balances in all pools are combined into the Consolidated Pool. Generally, allocations are on a first-come, first-served basis, with some size limitation. On December 1st of each year, the remaining balance in the

Consolidated Pool is placed in the Carryforward Pool and made available to eligible issuers.

For more information, contact Alexandra Edwards, Deputy Treasurer for Debt Management, at Alexandra.Edwards@treasurer.ok.gov or (405) 522-3096.

SMALL BUSINESS LOAN GUARANTEES

(15 U.S.C. § 632)

The U.S. Small Business Administration offers loan guarantee programs to assist small businesses. Under the guaranty concept, commercial lenders make and administer the loans. The business applies to a lender for financing. The lender decides if they will make the loan internally or if the application has some weaknesses that, in their opinion, will require an SBA guaranty. The guaranty that SBA provides the lender gives them the assurance the Government will reimburse the loan, up to a percentage, in the event the borrower defaults.

For more information, contact the U.S. Small Business Administration by phone at 1-800-U-ASK-SBA, by email at answerdesk@sba.gov, or visit www.sba.gov.

TECHNOLOGY FINANCE ASSISTANCE

TECHNOLOGY PARTNERSHIPS

(70 O.S. § 3206.3 and Art 10, §§ 14 and 15)

Extensive research in information security, laser technology, robotics, biotechnology, food production, materials modification, energy, medicine, meteorology, and aerospace at institutions within The Oklahoma State System of Higher Education helps Oklahoma businesses bring innovative products and services to the world marketplace.

Constitutional changes and legislation enables a transfer of technologies more readily from universities to the private sector. Applied research on technologies developed by private business may be performed in partnership with research universities. Such institutions may enter into collaborative arrangements with industries that facilitate commercial development. Each university develops its own policies and processes for these activities.

For more information on Technology Partnerships, contact:

- Andrew Pollock, Managing Director, Office of Technology Commercialization, (405) 325-3800, arpollock@ou.edu
- Daniel Will, Director of Cowboy Innovations Accelerator, Executive Director of Cowboy Technologies, LLC (405) 744-4156, daniel.will@okstate.edu
- Justin Kits, Assistant Vice President for Economic Development, (918) 631-3335, justin-kits@utulsa.edu

I2E - INNOVATION TO ENTERPRISE

(74 O.S. § 5060.20 [a] [b])

i2E is a nonprofit organization and long-standing contractor of the Oklahoma Center for the Advancement of Science and Technology (OCAST). The organization helps Oklahoma innovators turn ideas into successful businesses by providing statewide access to business expertise, commercialization support, startup programs, and investment resources that guide companies from concept to market.

The i2E team works closely with entrepreneurs, university researchers, and industry partners to advance new technologies, strengthen Oklahoma's innovation ecosystem, and accelerate company growth.

i2E also manages the annual Entrepreneur's Cup, Oklahoma's statewide collegiate business plan competition, and oversees a suite of programs that support founders at every stage, including the E3 Bootcamp. Its affiliated investment arm, Plains Ventures, manages the Oklahoma Seed Capital Fund, the Accelerate Oklahoma Fund, and multiple private investment funds that invest in early- and growth-stage companies across the region.

For more information, visit i2E.org.

R&D AND TECHNOLOGY DEVELOPMENT FUNDING OPPORTUNITIES

(74 O.S. § 5060.1)

The Oklahoma Center for the Advancement of Science and Technology (OCAST) is the Oklahoma's only state agency solely focused on technology-based economic development. Funded entirely through state appropriations, OCAST is uniquely positioned to bridge the gap between innovation and industry —moving those ideas from concept to commercialization. Through a network of strategic partnerships, OCAST offers a continuum of funding programs and services that accelerate innovation, support job creation, build collaborations and strengthen Oklahoma's economy. These opportunities serve entrepreneurs, manufacturers, and high-tech startups and early-stage companies across the state.

Oklahoma Seed Capital Fund

The Oklahoma Seed Capital Fund (OSCF) makes available investment capital to startup and small established companies, individual entrepreneurs and small to medium manufacturers. The program is operated for OCAST through a contract with i2E, Inc., a small non-profit company, and its investment subsidiary Plains Ventures. OCAST is the only state agency with the constitutional authority to make equity investments on behalf of the state. In 2007, the State of Oklahoma, acting through OCAST, initiated the state-funded Oklahoma Seed Capital Fund (OSCF), an early-stage venture capital fund.

Since inception, the OSCF has made 100 debt and equity investments totaling over \$36 million in 55 companies and has achieved a private leverage ratio of 21: 1.

Additional information can be found on [Plains Ventures website](#).

The Stem Intern Partnership Program

OCAST's STEM Intern Partnership Program is a competitive funding initiative awarding projects up to \$30,000 for two years to cover student intern salary and project costs for innovative industry projects. These projects must address industry-specific needs and possess practical applications within targeted sectors. STEM Intern projects are funded within the targeted industries identified in the 2021-2026 Science and Innovation Strategic Plan, which includes biotechnology; aerospace, autonomous systems and defense; and energy diversification.

- Projects funded under this program must the following requirements:
- A private sector enterprise contributing to the Oklahoma economy, defined as firms with a permanent office in Oklahoma and registered with the Secretary of State to do business in the State of Oklahoma;
- OCAST funds must be equally matched from non-state appropriated funds;
- Principal Investigators (mentors) must be employed by the eligible applicant organization.
- Must solve an industry identified problem and be technically robust, yielding one or more quantifiable outcomes;

Additional information can be found on OCAST's [website](#).

The Oklahoma Industry Innovation (OII) Program

OCAST's Industry Innovation Program is a competitive funding initiative awarding projects ranging from \$10,000 to \$500,000 to companies, including manufacturers, spearheading innovative endeavors with the potential to bolster Oklahoma's economic landscape. These projects must address industry-specific needs and possess practical applications within targeted sectors. The program offers non-dilutive funding to Oklahoma-based companies to facilitate the recruitment of scientific and technical talent, forge partnerships, procure essential resources and equipment, or validate technologies poised for market entry.

Eligible applicants intending to submit an application must meet the following criteria:

- Be a private Sector Enterprise contributing to the Oklahoma economy, defined as firms with a permanent office in Oklahoma and registered with the Secretary of State to do business in the State of Oklahoma.
- Must be able to certify the industry need being addressed has a demonstrable negative impact on efficiency, the potential for improvement, and/or presents a hindrance to future growth.
- The business applicant must acknowledge that the proposed project can address the need based on their expertise and commit to implementing the results if deemed a solution.

Eligible projects must:

- Concentrate on established or emerging technologies within three key industry sectors vital to Oklahoma's economy: Aerospace/Autonomous Systems and Defense, Biotechnology/Life Sciences, and Energy Diversification.
- Solve an industry identified problem and be technically robust, yielding one or more quantifiable outcomes;
- Exhibit reasonable potential to support job creation or retention, enhance capital investment in the company applicant, and drive increased revenue, thereby contributing to economic growth within the state.

[Additional information can be found on OCAST's website.](#)

OCAST COMMERCIALIZATION SUPPORT

Oklahoma Commercialization Network (OCN)

OCAST contracts with i2E, a private nonprofit organization, to operate the Oklahoma Commercialization Network (OCN) program which assists entrepreneurs, early-stage technology companies, and those seeking to commercialize new technologies. The program focuses on assessing needs, guiding clients through the commercialization process, and linking them to a comprehensive network of technology sources, including Oklahoma's research institutions, and commercialization services. The program also

provides specialized business development services, access to early-stage risk financing, and help in technology transfer.

Additional information can be found on i2E's [website](#).

Inventors Assistance Program

The Inventors Assistance Program (IAS) assists the independent inventor in navigating the process from idea to marketplace. OCAST offers the IAS Program which provides guidance and resources to Oklahoma's inventors. IAS Program provides services in preliminary patent searches, market analyses, manufacturing referrals, engineering analyses, prototyping, and drawing/model design. The program provides inventors with a streamlined process to help move their innovation forward.

[Additional information can be found on OCAST's website.](#)

The Oklahoma Small Business Innovation Research (SBIR)

Through the federal Small Business Innovation Research (SBIR) program, federal agencies provide seed support for product feasibility studies and prototype development that is lacking in the private investment community. The federal Small Business Technology Transfer (STTR) program accomplishes this purpose and forges research collaborations between small firms and universities or nonprofit research institutions. Both the SBIR and STTR programs encourage transfer of technology into federal agency programs and private sector applications. OCAST's program offers technical assistance through the Oklahoma Catalyst Programs at the University of Oklahoma Tom Love Innovation Center to improve the quality of proposals. The program offers companies guidance in accessing additional OCAST support and other resources as appropriate to their respective stage of development.

The OCAST funded, OK Catalyst operated program aids with:

- Identification of funding opportunities
- Topic search
- Proposal preparation & pre-review service
- Expert coaching and mentoring
- Proposal writing workshops
- Registration assistance
- Commercialization strategy services
- Assistance with identifying strategic partners and building collaborations
- Submission assistance
- Award management assistance

[Additional information can be found on OCAST's website.](#) For questions, contact OCAST at (405) 319-8400 or visit ocast.ok.gov.

OKLAHOMA MANUFACTURING ALLIANCE

The OCAST-supported Oklahoma Manufacturing Alliance (OMA) is a network of trusted experts working with manufacturers to help them grow and evolve. When manufacturers are strong, communities prosper and our state's economy thrives. The organization serves as the primary resource, advocate and voice for manufacturing in Oklahoma. OMA is Oklahoma's National Institute of Standards and Technology (NIST) Manufacturing Extension Partner (MEP) Center. They offer free technical assistance and business advice, helping manufacturers become progressively more successful. Services focus on improving the bottom line, while growing your entire company.

Additional information can be found on OCAST's [website](#).

INVESTMENT PROGRAMS

OKLAHOMA CAPITAL INVESTMENT BOARD

(74 O.S. § 5085.1)

Created in 1993, the Oklahoma Capital Investment Board's (OCIB or Board) Venture Investment Program supports the funding of venture capital pools that meet the investment and strategic objectives of the Board. Through its venture capital program, OCIB facilitates investment in venture capital companies that focus on investing in quality Oklahoma companies. Through fiscal year 2016 the Board has worked with hundreds of venture funds in an effort to recruit them to Oklahoma. OCIB has invested \$67.7 million in 19 of these funds, which in turn have attracted approximately \$171 million of equity to 38 Oklahoma projects.

These projects have provided, on average, 590 jobs per year and more than \$306 million in total payroll. Of these 19 funds, all have significant in-state presence and 8 have been headquartered in Oklahoma.

For more information, contact OCAST at (405) 319-8400 or visit ocast.ok.gov.

INFRASTRUCTURE FINANCE COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG)

The CDBG-EDIF program is utilized for public infrastructure necessary for a business to create jobs. An eligible applicant for the CDBG-EDIF program is defined as units of local government (incorporated towns, cities, and counties) that are not HUD participants in the CDBG Entitlement Program and are not units of local government participating in the CDBG Urban County Designation for Tulsa County. Eligible applicants can make an application on behalf of a company that is expanding and creating jobs with at least 51% of the jobs being made available to low- and moderate-income persons. The local government must have jurisdiction over the proposed public infrastructure improvements, i.e. water, sewer, streets, drainage, buildings, etc. The request must be clear and show a direct link between the proposed improvements and the creation of jobs. Projects financed through CDBG-EDIF must create one new job for each \$35,000 of investment by CDBG. The maximum grant amount is \$1,000,000.

Additional evaluative criteria and threshold requirements are set out in the CDBG-EDIF Application

Guidance found at okcommerce.gov/cdbg or by contacting Karen Adair at karen.adair@okcommerce.gov.

WORKFORCE ASSISTANCE

ADVANCED DEGREE PROGRAMS

Oklahoma's higher education system includes 25 public colleges and universities that deliver workforce training for fast-changing and high-paying occupations. Programs are designed to build expertise in targeted knowledge-based industries and to transfer research to the marketplace. Associate, bachelor, and advanced degree programs are tailored on an ongoing basis to respond to current and projected business and industry needs.

Alongside degree programs, institutions are developing micro-credentials to support workforce development. These short-term programs are designed to help students demonstrate current skills and competencies that meet ever-emerging demands in the workplace. Additionally, micro-credentials can help employers find qualified talent and upskill their current workforce. Institutions are ready to build collaborative training and learning experiences with employers, offering employees the opportunity to grow through one of Oklahoma's quality colleges and universities while addressing the unique needs of their communities. For more information about micro-credentials, visit the [Reach Higher website](#).

In addition to providing graduates to meet workforce needs, colleges and universities throughout Oklahoma offer businesses and organizations a wide range of services that lead to improved productivity and higher profits. Customized workforce education and training are available to employees with both credit and non-credit options. Additional information about the business services provided by Oklahoma's colleges and universities can be found at okhigheredconnect.org.

For more information, contact Cass Minx, Associate Vice Chancellor for Workforce and Economic Development, Oklahoma State Regents for Higher Education, at cminx@osrhe.edu or (405) 225-9100.

JOB MATCHING AND JOB SEARCH ASSISTANCE

Oklahoma Works is part of the broader American Job Center Network in Oklahoma, offering job-seeker support and workforce services with a "one-stop" model that brings together employment, training, and support resources under one roof.

Across the state, Oklahoma Works maintains 27 full-service job centers.

These centers serve as access points for a wide range of services from career counseling and job placement to training for new occupations, skills assessment, and referrals for supportive services like obtaining a high school equivalency, transportation, or even childcare.

For anyone looking to find the nearest center or explore all 27 locations on a map, you can check the official locations list and map here: [Oklahoma Works – Office Locations and Map](#).

[EmployOklahoma.gov](https://employoklahoma.gov) is Oklahoma’s statewide job-matching platform that helps people search for work, build resumes, and get matched with employers based on their skills. It also supports unemployment claimants by providing the required work-registration portal to help them return to work more quickly.

Job seekers can explore thousands of openings, receive personalized job leads, and access employment services offered through Oklahoma Works and the American Job Centers. Employers can post jobs and connect with qualified candidates at no cost, making it a powerful tool for both sides of the labor market.

People can access [EmployOklahoma](https://employoklahoma.gov) online anytime, or they can get in-person help at any of the state’s American Job Centers, where staff can assist with registration, job searches, resumes, and training referrals.

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

Oklahoma’s WIOA implementation is overseen by the Oklahoma Employment Security Commission (OESC), which, per a 2023 executive order, was designated the single point of funding and accountability for WIOA statewide.

At the local level, Oklahoma is divided into workforce development areas — each served by a Local Workforce Development Board (LWDB). LWDBs develop local WIOA plans, set budgets for services, select service providers (for adult, youth, and dislocated-worker programs), and oversee operations and performance in their area.

WIOA services are delivered through a network of 27 Oklahoma Works American Job Centers which bring together multiple partners including agencies for adult education, vocational rehabilitation, employment services, and training providers to deliver coordinated job search, training, and supportive services.

Under WIOA Title I (Adult, Dislocated Worker, Youth), and with coordination from other WIOA Titles (Adult Education, Wagner-Peyser employment services, Vocational Rehabilitation), Oklahoma Works delivers a range of services: career counseling, skills assessment, job search and placement, training and credentialing, and supportive services (for eligible individuals).

The state issues regular policy guidance through formal issuances and memos to ensure statewide consistency. State funds supplement federal WIOA funding, supporting administration, statewide initiatives, and incentives for local performance.

For more information about WIOA funded training activities, Oklahoma’s Local Workforce Development Boards, or Oklahoma Works One-Stop Centers, visit [OklahomaWorks.gov](https://oklahomaworks.gov).

GOVERNOR’S COUNCIL FOR WORKFORCE AND ECONOMIC DEVELOPMENT

Oklahoma brings together leaders from business, government, education, and non-profit sectors to jointly develop ways to coordinate workforce development with

economic development. The Governor's Council for Workforce and Economic Development works to develop creative solutions that expand and improve Oklahoma's workforce, providing better jobs for workers and a skilled workforce for business and industry.

The Governor's Council plays a key role in the coordination of strategic priorities and plans across education, training, and economic development agencies. It works to develop creative solutions that expand and improve Oklahoma's workforce, promote a stronger economy, and make the state more competitive globally. The Governor's statewide infrastructure, known as Oklahoma Works, helps to ensure Oklahoma's education and workforce systems are responsive to the needs of business and industry.

WORKERS' COMPENSATION INSURANCE

Workers' compensation is an insurance system that pays benefits to workers injured on the job to cover medical care, part of lost wages, permanent disability, and in the event of a death, benefits to injured workers' families. In return, employers may receive immunity from civil lawsuits related to workplace injuries. Workers' compensation insurance is purchased from private insurance carriers or, for qualified employers, provided through a self-funded own-risk program.

Oklahoma's workers' compensation system operates under the Administrative Workers' Compensation Act and is administered by the Oklahoma Workers' Compensation Commission. The Commission does not sell or provide insurance coverage. Its role is to operate an administrative court for resolving claim disputes, regulate own-risk employers, and enforce statutory coverage requirements.

Since becoming operational in 2014, the Commission has modernized the administration of workers' compensation in Oklahoma through electronic filing, process improvements, and a focus on timely, transparent service for all participants in the system. More information about the Commission is available at www.wcc.ok.gov.

Information about workers' compensation insurance coverage requirements and insurance carriers can also be found on the Oklahoma Insurance Department's website at www.oid.ok.gov.

EMPLOYEE TRAINING OPPORTUNITIES

TRAINING FOR INDUSTRY PROGRAM (TIP)

The American dream is alive and well in Oklahoma, as companies secure their future with a talented, skilled and productive workforce. Whether a new or an expanding company in Oklahoma, the nationally acclaimed Training for Industry Program (TIP) can help, a company create the trained workforce it needs in order to be productive from the start. Best of all – it is low, or in some cases, at no cost to the company.

In existence since 1968, TIP has served thousands of companies. From manufacturing to warehouse and distribution centers, business services to aviation, biotech to food processing, CareerTech has the experience and expertise to build a skilled workforce totally customized and extremely flexible. TIP is delivered through Oklahoma's CareerTech System with 29 state-of-the-art technology centers in 63 locations across the state. The application process is very simple, has no cost and is quick to complete, especially with the free assistance of the state CareerTech staff and the local technology center.

Beyond start-up, CareerTech's technology centers provide ongoing, customized training for existing employees at significant cost savings. Each year thousands of Oklahoma companies keep their employees on the leading edge by taking advantage of programs like Customized Business and Industry Training, Management and Organization Development, Career Development for Adults, and the award-winning Safety Training.

Whether using TIP or any of the programs for existing industry, various disciplines include but are not limited to:

- Software skills training
- Inventory management
- Customer service
- Safety training
- Industrial maintenance
- SPC
- ISO certification and maintenance
- Lean
- Six Sigma
- Team building
- Front-line supervisor skills
- Blueprint reading

CUSTOMIZED TRAINING

Partnering with your local technology center can open up a world of possibilities that can help your company grow, expand and become more profitable. We can provide quality, customized training in many areas including Safety and Health, Existing Industry and Training for Industry. Companies work with their local CareerTech to determine if

they are qualified for Customized Training funds to be leveraged in order to support their training goals. Training is, traditionally, company-focused and operates on a fast-track schedule.

TRAINING FOR INDUSTRY GROWTH (TIG)

Training for Industry Growth is a program designed specifically to meet critical training needs identified by employers. TIG is a tool that your local technology center uses to bring together companies experiencing similar needs. When these companies identify the skill sets their employees need, the technology center then provides customized training to produce quality employees for your company's workforce.

INDUSTRIAL SAFETY TRAINING PROGRAM

Safety training is intended to help organizations plan and implement safety processes and procedures and ongoing training to assure safe work environments for Oklahomans. This is done by providing quality preventative safety training.

To be eligible for consideration for reimbursement, the safety training must be conducted by a technology center instructor (full-time, adjunct, contract).

For more information, contact Patrick Clanin with the Oklahoma Department of Career and Technical Education (CareerTech) at patrick.clanin@careertech.ok.gov.

Additional information can also be obtained online at okcareertech.org or by calling CareerTech at (405) 377-2000.

BUSINESS FILING FEES

DOMESTIC CORPORATIONS

(18 O.S. § 1001)

Corporations organized in Oklahoma must file a Certificate of Incorporation with the Secretary of State. A filing fee of one-tenth of 1% per total authorized capital stock is required. The minimum filing fee is \$50.00. The filing fee for a not-for-profit Oklahoma corporation is \$25.00.

Corporations may check on the availability of a name by contacting the Secretary of State's office. A name may be reserved for a period of 60 days by filing an application for Reservation of Name with the Secretary of State and paying a fee of \$10.00.

Corporations must maintain a registered office and registered agent whose address is identical to the registered office address. The registered agent may be an individual, the domestic corporation itself, a domestic or qualified foreign corporation, limited liability company, or limited partnership on record with Secretary of State and in good standing.

FOREIGN CORPORATIONS

(18 O.S. §§ 1130, 1131, 1135)

Generally, in order to qualify to do business in Oklahoma, a foreign corporation must file a signed Certificate of Qualification with the Secretary of State. Also, a certificate issued by an authorized office of the jurisdiction of its incorporation evidencing its corporate existence (dated within the past 60 days) must be filed with the Secretary of State. If the certificate is in a foreign language, a translation must be attached.

A filing fee of \$1 per \$1,000 on the total authorized capital or on the amount of capital to be invested in Oklahoma during the current fiscal year is required for profit corporations. If the invested capital is more than the total authorized capital, corporations pay only on that authorized. The minimum filing fee is \$300.00. The filing fee for a not-for-profit corporation is \$300.00.

Oklahoma law requires the Secretary of State to be the primary registered agent for foreign corporations. An additional agent may be appointed for service of process. The additional agent must be an individual residing in Oklahoma when appointed, or a corporation, limited liability company, or limited partnership authorized to transact business in this state and in good standing.

A registered agent fee in the amount of \$100 per year is payable upon qualification and July 1st of each subsequent year. The registered agent fee **MUST** be made payable and **MAILED** to the Oklahoma Tax Commission, 2501 N. Lincoln Blvd., Oklahoma City, OK 73194 (18 O.S., Section 1142).

DOMESTIC LIMITED LIABILITY COMPANIES (LLCS)

(18 O.S. §§ 2000)

A limited liability company may be formed under this act for the purpose of carrying on any lawful business, purpose of activity, whether or not for profit, except that a limited liability company may not conduct business as a domestic insurer. One or more persons may form an LLC by filing Articles of Organization with the Secretary of State. A filing fee of \$100 is required. LLCs must maintain a principal office wherever located, and a registered agent with a registered office with an Oklahoma street address.

LLCs are required to file an Annual Certificate each year. A \$25 fee shall be paid on the LLC's anniversary date each year.

FOREIGN LIMITED LIABILITY COMPANIES

(18 O.S. §§ 2043, 2045, 2048)

Foreign LLCs may register with the Secretary of State by filing an application for registration and paying a filing fee of \$300. The application for registration must be accompanied by a certificate from the certifying officer of the jurisdiction of the foreign limited liability company's organization attesting to the foreign limited liability company's organization under the laws of such jurisdiction (dated within the past 60 days).

For a domestic or foreign limited liability company for which the Secretary of State acts as the registered agent, a \$40 fee shall be paid on the first day of July each year.

LLCs are required to file an Annual Certificate each year. A \$25 fee shall be paid on the LLC's anniversary date each year.

DOMESTIC LIMITED PARTNERSHIPS (LPS)

(54 O.S. §§ 500-101A)

A limited partnership may be formed under this act for any lawful purpose. A filing fee of \$100 is required. LPs must maintain a designated office and agent for service of process.

LPs (foreign and domestic) are required to file an Annual Certificate each year. A \$50 fee shall be paid on the LP's anniversary date each year.

FOREIGN LIMITED PARTNERSHIPS

(54 O.S. §§ 500-901A)

Foreign LPs may register with the Secretary of State by filing a Certificate of Authority and paying a filing fee of \$300. The certificate must be accompanied by a certificate from the certifying officer of the jurisdiction of the foreign limited partnership's organization attesting to the foreign limited partnership's organization under the laws of such jurisdiction (dated within the past 60 days).

For a foreign limited partnership for which the Secretary of State acts as the registered agent, a \$100 fee shall be paid on the first day of July each year.

LIMITED LIABILITY PARTNERSHIPS (LLPS)

(54 O.S. §§ 1-1001)

Oklahoma has provisions for Partnerships and for Limited Liability Partnerships by filing a Statement of Qualification with the Secretary of State. Filing fees vary but do not exceed \$100.

For more information or to file these documents electronically, please refer to the [Business Services section of Oklahoma Secretary of State website](#) or call (405) 522 2520.

BUSINESS LICENSES

(74 O.S. § 5058.4)

The Oklahoma Department of Commerce can assist businesses in identifying state licenses, permits, and registrations needed for establishing or engaging in business in Oklahoma. Information and assistance can be found at oklahoma.gov/business. The services are optional as any person may deal directly with the issuing agency.

OVERVIEW OF OKLAHOMA TAX SYSTEM

REGISTERED AGENTS FEE

Foreign corporations are assessed \$100 per year, payable to the Oklahoma Tax Commission, for the Secretary of State acting as their registered agent.

INDIVIDUAL INCOME TAX

The top marginal individual income tax rate is 4.5%

CORPORATE INCOME TAX

Oklahoma taxable income is subject to a 4% rate. For unitary businesses, generally, the portion of corporate income earned in Oklahoma and therefore subject to the 4% tax is based on a three-factor formula.

1. Corporate Sales Factor Total sales attributed to Oklahoma divided by sales everywhere.
2. Property Factor Taxpayer's average value of property (real and tangible personal property) owned or rented and used in Oklahoma divided by the average value of property (real and tangible personal property) used everywhere during the tax period. Property is valued at its original cost. Rented property is valued at eight times the net annual rate.
3. Payroll Factor Compensation for services rendered (less officer's compensation) in Oklahoma divided by compensation for services rendered (less officer's compensation) everywhere.

Additional points for consideration are as follows:

If a taxpayer makes an investment of \$200 million or more in a single project in Oklahoma and completes the project within three years, the apportionment formula places double weight on the sales factor relative to the property and payroll factors.

- Oklahoma wishes to tax only the income attributable to the Oklahoma operation. If the apportionment of business income of the enterprise by the three-factor formula does not give a fair reflection of the taxpayers' activity in the state, alternate methods may be used, pending OTC approval.
- Oklahoma Net operating losses (NOL) are computed independently by reference to IRC § 172. Current Oklahoma treatment generally follows the post-TCJA framework, including the general elimination of the 2-year carryback except in limited circumstances such as certain farming losses and certain insurance company losses.
- Corporate Income Tax returns for calendar year corporation are due no later than 30 days after the due date established under the Internal Revenue Code.
- If no Oklahoma liability is owed, a valid federal extension automatically extends the Oklahoma filing deadline, and a copy of the federal extension must accompany the Oklahoma return. If Oklahoma tax is owed, Form 504-C must be

filed by the original due date. A corporation may request an extension of up to one month in excess of the federal extension.

- Corporations generally must make estimated tax payments if current-year Oklahoma tax liability can reasonably be expected to be \$500 or more. Estimated payments are generally due on the 15th day of the 4th, 6th, and 9th months of the taxable year, and on the 15th day of the 1st month of the succeeding taxable year. Installments are generally based on the lesser of 70% of current-year tax liability or 100% of the prior-year tax liability shown on a 12-month return. Taxpayers may compute installments on an annualized basis as prescribed by OTC rules.

GENERAL PROPERTY (AD VALOREM) TAX

(68 O.S. § 2801 et seq.)

Prior to the passage of SQ 766 only the intangible personal property specified in Section 6A of Article 10 of the Oklahoma Constitution e.g., cash, receivables, bonds, stocks, and annuities were exempt from ad valorem taxation. In November 2012, Oklahoma voters approved a ballot measure exempting all intangible personal property from property taxes beginning with tax years after 2012 including:

- patents, inventions, formulas, designs, and trade secrets;
- licenses, franchise, and contracts;
- land leases, mineral interests, and insurance policies;
- custom computer software; and
- trademarks, trade names and brand names.

Property tax rates in Oklahoma are among the lowest in the United States. The tax is collected by county governments. There is no state property tax. The average effective tax rate for locally assessed property is about 1% of the value of the property. The average effective tax rate is determined by the amount of tax divided by the market value. Property taxes are stable in Oklahoma. In 1996, Oklahoma limited the amount of taxable fair cash value that can be increased from year to year to 5%. Transfers or improvements, however, are assessed at market value the following January 1.

About two-thirds of the property tax is used for the support of local schools, with lesser portions going to county government, cities, career technical schools, junior colleges, health departments, libraries, and emergency medical service districts. Inventories are valued according to the average amount on hand during the preceding year, or the average amount on hand during such part of the preceding year the inventory was at its January 1 location. The assessment procedure involves:

- A determination of location and the fair cash value.
- The application of a uniform assessment percentage to determine the assessed value.
- The application of the total mill levy by all eligible local taxing units, applicable to all property at its location to determine the amount of tax.

Example:

- \$100,000 Property Value X 11% Assessment = \$11,000 Assessed
- \$11,000 Assessed Value X 0.08 Millage Rate (\$0.08 x \$11,000) = \$880 Tax Due

The Constitution of the state of Oklahoma requires uniform methods of determining fair cash value and requires the County Assessor to apply the same percentage of assessment to all like property in the county to determine assessed values. All real and personal property in the state is required to be valued annually.

The percentage of assessment, which applies to all real property in the county, must be at least 11% and not more than 13.5%. An in-lieu tax on aircraft, new vehicles, automobiles, trucks, manufactured homes, travel trailers, motor homes, boats and boat motors exempts dealers' inventories and certain farm equipment from the personal property tax (3 O.S. § 254 & 68 O.S. §§ 5301 & 5401).

Property taxes are due and payable on November 1. If one-half of the tax is paid on or before January 1, the remaining one half may be paid any time until April 1 without accruing interest. Mortgagees paying taxes on behalf of mortgagors must pay the entire tax no later than December 31 unless one-half of the taxes so levied have been paid before the first day of January, the entire tax levy for such fiscal year shall become delinquent on that date. The first half of the taxes levied upon an ad valorem basis for any such fiscal year have been paid before the first day of January, the second half shall be paid before the first day of April thereafter and if not paid, shall become delinquent on that date. (Ref: 68 O.S. §2913).

Taxable personal property, including business inventory, must be listed with the County Assessor on or before March 15 of each year. Exemption applications from real, personal and inventory property tax must be filed by this date.

UNEMPLOYMENT COMPENSATION TAX

(40 O.S. §§ 1-101 to 9-104)

Oklahoma statutes set out the methods for figuring amounts of contributions to be paid to the Unemployment Compensation Fund by employers.

All employers shall have an assigned tax rate of 1.5% until sufficient experience history exists in the employer's account to meet the At-Risk Rule set out in 40 O.S. § 3-111.1(3). If the account meets the At-Risk Rule, the employer will qualify for an earned rate. The earned rate is based on the employer's experience by calculating a benefit wage ratio and two statewide factors known as the state experience factor and the conditional factor.

Generally, each employer with two or more years of experience is assigned an earned rate. The earned rate is based on the employer's experience by calculating a benefit wage ratio and two statewide factors known as the state experience factor and the conditional factor.

The benefit wage ratio is a ratio of the benefit wage charges made against an employer account divided by the employer's taxable payroll for the preceding three years on which taxes have been paid by July 31 of the calendar year immediately preceding the year for which the contribution rate is being calculated. The state experience factor is the ratio of the total unemployment benefits paid in Oklahoma to the total benefit wages of all employers in the state for the preceding calendar year. The conditional factor is the ratio of the five-year average of total unemployment benefits paid in Oklahoma to the Trust Fund balance for the state.

There are tables found at 40 O.S. § 3-109 that list a range of state experience factors next to a range of possible employer's benefit wage ratios. Once the benefit wage ratio, the state experience factor, and the conditional factor are calculated, an employer's earned rate can be determined by consulting the table at the end of the Oklahoma Employment Security Act. If the fund is in conditions A, B, C, or D, the corresponding increase in rates can be found in 40 O.S. § 3-113. For 2026, Oklahoma is in Conditional Factor A.

The taxable wage base is determined as a percentage of the state's average annual wage. This figure changes annually and represents the amount of wages that are to be taxed per employee. For 2026, the taxable wage base is \$25,000. Each employer is to report all wages on its quarterly report through the EZ Tax Express Online Filing System for employers, but taxes are paid at the assigned rate only up to the amount of the taxable wage base on each employee.

O.S. § 3-111.1 for mandatory transfers and regulations of the OESC. To become a successor there must be substantial common ownership, management or control between the two entities at the time of transfer. If this occurs, the successor shall acquire the rating account of the predecessor employer, including the predecessor's actual contribution and benefit experience, annual payrolls, and contribution rate.

For more information and changes, contact the rate department at the Oklahoma Employment Security Commission at (405) 552-6799 option 5, 2.

WORKERS' COMPENSATION ASSESSMENT (85A O.S. §122)

Under 85A O.S. § 122, each mutual or interinsurance association, stock company, CompSource Mutual Insurance Company, or other insurance carrier writing workers' compensation insurance in Oklahoma must pay an annual assessment to the Oklahoma Tax Commission based on written premium under the statutory formula. Employers authorized to carry their own risk (self-insured employers) are assessed separately each quarter based on the total compensation paid for permanent total disability, permanent partial disability, and death benefits. Assessment revenue supports the operations of the Oklahoma Workers' Compensation Commission, the Court of Existing Claims, and the Multiple Injury Trust Fund.

The Oklahoma Workers' Compensation Commission administers the Administrative Workers' Compensation Act and provides a neutral forum for resolving disputed workplace injuries that occur on or after February 1, 2014. The Commission oversees a modern, efficient administrative court system, regulates own-risk employers, and maintains statewide compliance and enforcement programs. Through investments in technology, electronic filing, and streamlined administrative processes, the agency has improved timeliness and customer service for workers, employers, and system stakeholders. More information about the Commission is available at www.wcc.ok.gov.

Workers' compensation and tort reforms enacted in prior legislative sessions continue to support economic development and competition within the insurance market. Since the reforms to the system in 2013, premiums have decreased for businesses each year.

Policy discounts may be available to employers participating in the Workers' Compensation Premium Reduction Program through the Oklahoma Department of Labor. Discounts may also be available to employers that use certified workplace medical plans.

Additional information can be found on the [Department of Labor's website](#).

RETAIL SALES AND USE TAX

(68 O.S. §§ 1350 and 1401)

Sales Tax

Gross proceeds or gross receipts from sales of tangible personal property and a few enumerated services to consumers or users.

Use Tax

Purchase price of tangible personal property purchased outside the state of Oklahoma for use and/or consumption within the state by the purchaser.

Rate

A 4.5% sales tax and use tax is levied by the state. Municipalities may levy an additional city sales tax by vote of the people. Counties may levy a county sales tax not to exceed 2% after voter approval.

The governing body of a municipality or county levying a sales tax may also levy use tax at a rate that does not exceed the sales tax rate on tangible personal property purchased that is brought into the municipality or county.

Persons owing an average of \$2,500 or more, per month, in total sales taxes for the previous fiscal year are required to remit the tax due and participate in the Tax Commission's electronic funds transfer and electronic data interchange program, according to the following schedule:

- For sales from the 1st day through the 15th day of each month, the tax is due and payable on the 20th day of the month, and remitted to the Tax Commission by electronic funds transfer; and
- For sales from the 16th day through the end of each month, the tax will be due and payable on the 20th day of the following month and remitted to the Tax Commission by electronic funds transfer.

The holder of a valid Oklahoma direct payment permit may make purchases of taxable items, for use in its Oklahoma enterprises and not for resale, and defer the taxes imposed by the Oklahoma Sales and Use Tax Codes until such time as the items are first used or consumed in a taxable manner, if all requirements described in 68 O.S. § 1364.1 and 710: 65-9-10 are met.

Oklahoma is a full member state of the Streamlined Sales and Use Tax Administration Agreement.

DISCLAIMER

The materials contained in this document have been prepared by the Oklahoma Department of Commerce for informational purposes only and do not constitute legal or tax advice. This information is subject to change based on judicial interpretation and legislative action and is not to be construed as any offer of any of the incentives discussed herein. The application of the information is subject to your unique facts and circumstances. **You should not act upon any information contained in these materials without seeking your own professional legal and tax advice.**

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