The following chart summarizes whether the University of Oklahoma (any of its campuses) is exempt from sales tax and that city’s hotel occupancy tax:

<table>
<thead>
<tr>
<th>CITY</th>
<th>EXEMPT FROM: STATE PORTION OF OK SALES TAX</th>
<th>EXEMPT FROM: CITY PORTION OF OK SALES TAX</th>
<th>EXEMPT FROM: CITY HOTEL OCCUPANCY TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>NORMAN</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>OKC</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>TULSA</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>LAWTON</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
</tr>
</tbody>
</table>

References:

**City of Norman**
Norman Code of Ordinances, Chapter 8 Finance:
- Article IV. Sales Tax, Section 8-404 Exemptions (i) Sales to US Gov’t, State of Oklahoma
- Article V. Transient Guest Room Tax Ordinance, Section 8-504 Exemptions (3) State of Oklahoma

**City of Oklahoma City**
City of Oklahoma City Municipal Code, Chapter 52:
- Article II. Sales Tax Code, Section 52-24 (10) Exemptions generally
- Article III. Hotel Tax, Section 52-64.1 (a)(3) Exemptions

**City of Tulsa**
City of Tulsa Code of Ordinances:
- Title 43. Sales Tax Code, Chapter 1, Section 101 Adoption of State Exemptions
- Title 44. Hotel Tax Code, Chapter 1, Section 101 Imposition of Tax/Exemptions

**City of Lawton**
Lawton City Code, Chapter 10:
- Article 10-2 Sales Tax, Section 10-2-208 Exemptions-governmental and nonprofit entities
- Article 10-12 Hotel Tax, Section 10-12-1206 Exemptions. **No** exemption listed for State of Oklahoma state agencies

**State of Oklahoma state portion for sales tax** - 68 O.S. Section 1356