



Facts about the Sales Tax Relief Act

The Sales Tax Relief Act provides a \$40 sales tax refund or credit for Oklahoma residents who lived in Oklahoma for the entire 2009 tax year if their yearly gross household income is within the limits described below.

Under this law, OKDHS is responsible for making sales tax refunds to persons who received State Supplemental Payments (SSP) to the Aged, Blind, or Disabled and those whose care in a nursing facility was paid by SoonerCare (Medicaid) every month without any break during the 2009 tax year. This refund will be issued by the end of January 2010.

Persons who received a Temporary Assistance for Needy Families (TANF) payment for any month during the 2009 tax year do not qualify for the refund because their TANF payment includes sales tax relief money.

If you received SSP, TANF, or your care in a nursing facility was paid by SoonerCare (Medicaid) during the 2009 tax year, you can contact your OKDHS worker if you have questions. If you do not receive this refund, you must file Oklahoma Tax Commission Form 538-S, Oklahoma Claim for Credit or Refund of Sales Tax. The Oklahoma Tax Commission will automatically mail this form to you if you filed one for 2008.

You should contact the Oklahoma Tax Commission (Toll-free dial 1-800-522-8165 or dial locally 521-3108) to obtain Form 538-S if:

- you did not receive SSP or have nursing facility care paid by SoonerCare (Medicaid) every month during 2009;
- you did not receive TANF payments for any month during 2009;
- you did not file Form 538-S for 2008; and
- your yearly gross household income for 2009 is:
 - \$20,000 or less if you are single or married with no dependents; or
 - \$50,000 or less if you have a dependent, you or your spouse are 65 or older, or you have proof of a physical disability.