



## 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 2012 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 nursing facility care was paid by SoonerCare (Medicaid) every month without any break during the 2012 tax year. These refunds issue by the end of January 2013.

Persons who received a Temporary Assistance for Needy Families (TANF) payment for any month during the 2012 tax year do not qualify for the refund because TANF payments include sales tax relief money.

If you received SSP, TANF, or your nursing facility care was paid by SoonerCare (Medicaid) during the 2012 tax year, you may contact your OKDHS worker with 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 automatically mails this form to you if you filed one for the 2011 tax year.

To obtain Form 538-S, contact the Oklahoma Tax Commission (Toll-free dial 1-800-522-8165 or locally 405-521-3108) if:

- you did not receive SSP or have nursing facility care paid by SoonerCare (Medicaid) every month during the 2012 tax year;
- you did not receive TANF payments for any month during the 2012 tax year;
- you did not file Form 538-S for the 2011 tax year; and
- your yearly gross household income for 2012 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 years of age or older, or you have proof of a physical disability.