

EXAMPLES OF EXEMPTIONS FROM DOCUMENTARY STAMP TAX  
TYPE OR WRITE THE EXEMPTION CLAUSE ON THE DEED IF NO STAMPS ARE REQUIRED

No Stamps Required – Secure Debt or other obligation

**Title 68, O.S. Supp. 2000 Section 3202-2**

No Stamps Required – (Confirm, correct, Modify, Supplement) Previously Recorded Deed

**Title 68, O.S. Supp. 2000 Section 3202-3**

No Stamps Required – Bone Fide Gift Between Immediate Family

**Title 68, O.S. Supp. 2000 Section 3202-4**

No Stamps Required – Tax Deed

**Title 68, O.S. Supp. 2000 Section 3202-5**

No Stamps Required – Deeds of Release of property which is security for a debt or other obligation.

**Title 68, O.S. Supp. 2000 Section 3202-6**

No Stamps Required – Deeds executed by Indians in approval proceedings of the discript courts or by the Secretary of the Interior.

**Title 68, O.S. Supp. 2000 Section 3202-7**

No Stamps Required – Deeds of Partition

**Title 68, O.S. Supp. 2000 Section 3202-8**

No Stamps Required – Deeds made pursuant to mergers of partnerships, limited liability companies or corporations.

**Title 68, O.S. Supp. 2000 Section 3202-9**

No Stamps Required – Liquidation of Corporation to Stockholders (No Remaining Corporate Debts)

**Title 68, O.S. Supp. 2000 Section 3202-10**

No Stamps Required – Deeds or Instruments to which the State of Oklahoma or any of its instrumentality's agencies or subdivisions is a party, whether as grantee or as grantor or in any capacity.

**Title 68, O.S. Supp. 2000 Section 3202-11**

No Stamps Required – Deeds or Instruments to which the United States or any of its agencies or departments is a party, whether as grantor or as grantee or in any other capacity, provided that this shall not exempt transfers to or from National Banks or Federal Savings & Loan Associations.

**Title 68, O.S. Supp. 2000 Section 3202-12**

No Stamps Required – Any deed executed pursuant to a foreclosure proceeding in which the grantee is the holder of a mortgage on the property being foreclosed, or any deed executed pursuant to a power of sale in which the grantee is the party exercising such power of sale or any deed executed in favor of the holder of a mortgage on the property in consideration for the release of the borrower from liability on the indebtedness secured by such mortgage except as to cash consideration paid; provided, however, the tax shall apply to deeds in other foreclosure actions, unless otherwise herein above exempted, and shall be paid by the purchaser in such foreclosure actions.

**Title 68, O.S. Supp. 2000 Section 3202-13**

No Stamps Required – Deeds or other instruments to which the Oklahoma Space Industry Development Authority or a spaceport user, as defined in the Oklahoma Space Industry Development Act is a party.

**Title 68, O.S. Supp. 2000 Section 3202-14**