

JURISDICTION: OKLAHOMA TAX COMMISSION DECISION
CITE: 87-10-01-03 / GENERAL
ID: M-87-301
DATE: OCTOBER 1, 1987

ORDER

THIS MATTER comes before the Oklahoma Tax Commission pursuant to regular assignment on the agenda for a determination of precedential orders on individual proceedings pursuant to 68 O.S. Supp. 1987, §221(g).

The Commission proceeded to review the facts and findings and to hear recommendations and advice of the assigned Administrative Law Judge and of General Counsel, and fully advised in the premises finds:

(1) Whereas, certain Orders of the Oklahoma Tax Commission arising from individual proceedings embody uniform principles of law and common fact situations;

(2) Whereas, said precedential orders may serve as authority and illustration for future application and administration of the tax laws of this State In cases involving identical questions of law and similar factual situations;

(3) Whereas, 68 O.S. Supp., 1987, §221(g) authorizes the Oklahoma Tax Commission to make a determination of the precedential nature of said Orders on individual proceedings and to publish said Orders;

NOW THEREFORE, IT IS HEREBY determined by the Oklahoma Tax Commission that Order Nos. 87-08-11-02, 87-08-13-03, 87-08-18-05, 87-08-20-24, 87-09-01-15, 87-09-08-02, 87-09-08-03, 87-09-08-04, 87-09-10-15, 87-09-22-14, 87-08-18-06, and 87-08-27-04 are precedential in nature and therefore, their publication is hereby ordered.

It is furthermore determined that Order Nos. 87-08-20-25 and 87-09-01-16 are not precedential in nature.

Finally, it is ordered by the Oklahoma Tax Commission that all Orders herein described be made available for public inspection at the Connors Building, 2501 Lincoln Boulevard, Oklahoma City, Oklahoma.

OKLAHOMA TAX COMMISSION