OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 18, 2000

Re: Our file Number LR-00-033; Sales Tax on Sales to Churches.

Dear

This is in response to your inquiry concerning the correctness of refunding sales tax on the sale of a metal building. The sale was made and invoiced to an individual. Approximately eleven months later, the purchaser advised that the purchase was made by a church and requested that the sales tax be refunded. As evidence of this, the purchaser provided you with a copy of the church's sales tax exemption card. The card bears a date of some three months after the sale.

Based on this information, the sale does not appear to be to a church and therefore no refund is due. I have enclosed a copy of Oklahoma Tax Commission Rules 710:65-13-40 and 710:65-7-6, along with a booklet concerning sales tax as it applies to transactions involving houses of worship.

This response applies only to the circumstances set out in your request of February 3, 2000, and may not be relied upon by any entity other than the addressee. In the event of any change in the facts surrounding the transaction described, this letter ruling would no longer be applicable. You are further advised that subsequent statutory or administrative rule changes or judicial construction of the statutes or rules upon which this advice is based may yield a different result from that which is expressed here

Sincerely,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst