

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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April 10, 2000

RE: Our File No. LR-00-069; Oklahoma --Sales and Use Taxes

Dear

I have reviewed the draft copy of the bulletin titled "Sales and Use Taxes" with a revision date of 5/00 that was enclosed with your letter and have no suggestions for changes.

Amendments to Oklahoma Tax Commission Permanent Rules relating to Sales and use taxes, OAC 710, Chapter 65, have been submitted to the Governor and the Legislature. If not disapproved by the Legislature and if signed by the Governor, an effective date in late June is expected for these changes.

This response applies only to the circumstances set out in your request of March 22, 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