OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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September 19, 2000

Re: Our file Number LR-00-073; Sales tax on transactions made by the organization.

Dear

This is in response to your inquiry concerning the sales taxability of certain transactions entered into by your organization. I have reviewed the material you sent with your letter and I have scanned your description of the transactions into this letter. Each is followed by our response as to whether they are subject to sales tax in Oklahoma.

1)Sales of and (notebooks, song books, posters, videos, CDs, cassettes, etc) to interstate and international customers and to intrastate customers that have tax exempt status on file with us (Section 4).

Response: Generally, sales to interstate and international customers where the customer does not receive physical possession of the material inside Oklahoma are exempt from Oklahoma sales taxes. Please refer to Oklahoma Tax Commission Rules 710:65-13-90 and 710:65-15-1. For sales made in Oklahoma to entities that have a valid exemption to claim, you should obtain the documentation required by Rule 710:65-7-6.

2) Sales of subscriptions of the monthly bulletin periodical. This subscription has run for 52 consecutive months since 1995. This material is stand-alone and is not combined into a notebook with other material. It is mailed to both individual subscribers and distributed as a subscription in bulk to corporations using the bulletins *(Section 5)*.

Response: Sales of newspapers and periodicals are not subject to sales tax in Oklahoma. The copies of the material you forwarded appear to be issues of a

periodical and therefore no sales tax is due on sales of these items. Please refer to Rule 710:65-13-190.

3) Conference fees including lodging, meals, airport shuttle ride, and seminar materials for training held on site *(Section 6).*

Response: Conference fees, even though they cover and include items, which if purchased from vendors would be subject to sales tax, are not subject to sales tax when provided as part of a seminar or conference. However, if the organization makes purchase of tangible personal property or taxable services for use in providing the goods and services to the conference attendees, it must pay sales tax on such purchases.

4) Lodging and meals for individuals and families staying in the for special training or service projects. We are not open to the public and anyone that stays or eats here is related to the ministry of the . We do not provide housing and meals to the general public *(Section 7).*

Response: The provision of meals and lodging to persons attending special training or service projects is not subject to sales tax. However, if the organization makes purchase of tangible personal property or taxable services for use in providing the goods and services to the conference attendees, it must pay sales tax on such purchases.

This response applies only to the circumstances set out in your request of March 31, 2000. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law.

If I can be of further assistance, please feel free to contact me. Copies of the rules cited are enclosed.

Sincerely,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst