

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
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September 14, 2000

Re: Our file Number LR-00-077: Sales tax requirements for

Dear

This is in response to your inquiry concerning the proper permitting and collection of sales and other taxes at . I have scanned into this letter, your scenario and questions. Each question is followed by our response:

"The has contracted with , to manage our . This arrangement presents some unusual tax related questions. Our Senior Comptroller, , has advised me that you may be able to assist us in resolving those questions.

has an active Sales Tax Permit . This number carries the State FEI number."

Question: Should (The Owner) continue to use this permit for Sales Tax, Tourism and Promotion Tax transactions related to ? Or, should Interstate secure a new permit in their name for their operations? This would also apply to County and State Beer Licenses.

**Response:** *If is making the sales it is required to obtain a sales tax permit, beer licenses and a mixed beverage tax permit. Sales and mixed beverage tax permits and beer licenses are not transferable. Please see Oklahoma Tax Commission Rule 710:65-9-1.*

Question: Does ownership convey any sales tax exemption to the management company for other purchases of goods and services (other than resale merchandise) used in the operations of the facility?

**Response:** No.

Question: Is a direct relationship required for Liquor Licensing (Gross Receipts Tax) and the Sales Tax Permit holder? If \_\_\_\_\_ is the Sales Tax entity - can \_\_\_\_\_ be the Liquor licensed entity? If so - would \_\_\_\_\_ need a separate Sales Tax permit and Beer License for the liquor operations?

**Response:** *A mixed beverage tax permit cannot be issued unless the applicant holds a sales tax permit. Since \_\_\_\_\_ will be making sales, it must hold a sales tax permit and if it is going to be making sales of beer and mixed beverages, it must have beer licenses and a mixed beverage tax permit in its name. However, the sales tax permit that \_\_\_\_\_ would hold for its sales of lodging and food, would suffice for its sales of beer and mixed beverages. It would not need to hold two sales tax permits.*

This response applies only to the circumstances set out in your request of April 5, 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.

Sincerely,  
OKLAHOMA TAX COMMISSION



Michael G. Pillow  
Tax Policy Analyst