OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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June 1, 2000

RE: Sales tax on the sale of paintings: Our File No. 00-105

Dea :

In your letter you ask for confirmation of the correctness of the internal guidelines you have developed concerning charging sales tax on the sale of works of art.

The three statements submitted appear to be in conformity with the Sales Tax Code and the Oklahoma Tax Commission Rules concerning the sale of art, sales to out-of-state vendors and sales to non-residents who are purchasing for their own use.

I have enclosed copies of the following rules for your use which touch on various aspects of your sale of works of art:

710:65-7-6	710:76-9-1
710:65-13-200	710:65-1501
710:65-17-1	710:65-19-9

This response applies on to the circumstances set out in your request of May 3, 2000 and may not be relied upon by any entity other than the addressee. In the event of any change in the fact surrounding the transactions described, this letter ruling would not 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