OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

July 10, 2000

Re: Our File No. LR-00-135, (Sales Tax) Transfer of property.

Dear

This is in response to your inquiry as to whether the conversion or merger of corporations wherein certain properties are transferred would result in a taxable transaction.

The information provided in your faxed request did not provide the specific details required to make a determination of taxability. However, I have attached a copy of Title 68, section 1360 regarding exemptions, corporations and partnerships. This should provide you with the information necessary to determine whether the transaction would be subject to sales tax.

If you should have any questions or need additional information you may contact me at 405-522-5739.

Sincerely;

Mark J. Hendrix
Tax Policy Analyst