OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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October 2, 2000

Re: Our file Number LR-00-204; Sales Tax Exemption on project with the University of Central Oklahoma.

Dear

This is in response to your inquiry concerning the sales tax exemptions available to your company as the general contractor, and to the subcontractors, on purchases made in connection with a project for the University of Central Oklahoma

We do not issue letters to contractors and subcontractors that have contracts to improve real property for educational purposes with institutions that are a part of the Oklahoma System of Higher Education. Rather, the contractors and subcontractors are to obtain documentation from the institution and give copies of that documentation to their suppliers and certify on each invoice or delivery ticket that the purchase is tax exempt.

These requirements are found in Oklahoma Tax Commission Rule 710:65-7-6, especially subsections (d)(7)(A) and (d)(7)(B). A copy of this rule is enclosed.

This response applies only to the circumstances set out in your request of September 26, 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