

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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January 4, 2001

Re: Our file Number LR-00-249; Sales tax on sales of school yearbooks.

Dear

This is in response to your inquiry as to the taxability of the sale of school yearbooks. You state that some of your customers are taking orders for the yearbooks but having another entity collect the money for the yearbook.

As set out in Oklahoma Tax Commission Rule 710:65-13-210, a copy of which is enclosed, sales by schools and the school related groups set out in the rule are exempt. A more specific answer to your question cannot be given without having knowledge of the group that is collecting the money for the yearbook and how that group is related to the school.

This response applies only to the circumstances set out in your request of December 10, 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