



OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

March 7, 2001

Re: Our File Number 01-14; Tax status of hotel room rentals for a
minimum of 30 consecutive days

Dear

Please be advised that Oklahoma Statute Title 68 Section 1354 (6) and the related Tax Commission Rule OAC 710:65-19-143 note part (a), copies enclosed, do not contain a provision that would exempt from sales tax hotel room rentals of 30 consecutive days. Please do not hesitate to contact this office should you have further questions or if I may be of further assistance.

Cordially,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure