

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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April 23, 2001

Re: Our file Number LR-01-042; Exemption for a Recreation Center owned by a municipality.

Dear

This is in response to your inquiry concerning the applicability of the sales tax exemption found at 68 O.S. Section 1356(23) for a municipally owned recreation center that is operated by a not for profit foundation.

Based on the information provided in your letter and based on the language of the statute, since the municipality owns the facility, the exemption does apply, even though the center is being operated by the foundation.

This response applies only to the circumstances set out in your request of April 10, 2001. 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