

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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August 2, 2001

RE: Sales tax on the sale of Our File No. 01-066

Dear

In our letter of May 24,

2001, we gave confirmation of the correctness of the internal guidelines you have developed concerning charging sales tax on the sale of

However, in a letter ruling dated July 16, 2001, the Office of the General Counsel of the Oklahoma Tax Commission made a determination regarding certain sales made at

In that letter, it was stated that where is purchased by out of state buyers and it remains at for three months when it is then shipped to the out of state buyer, with shipping the via common carrier and providing insurance coverage, since title does not pass until the buyer receives at an out of state location, no Oklahoma sales tax is due.

Therefore, we are withdrawing our original letter of May 24, 2001. We apologize for any inconvenience this may have caused.

Sincerely,

OKLAHOMA TAX COMMISSION



Michael G. Pillow
Tax Policy Analyst