

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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June 13, 2001

Re: Our file Number LR-01-067; Sales and Vehicle Rental Tax on sales to

Dear

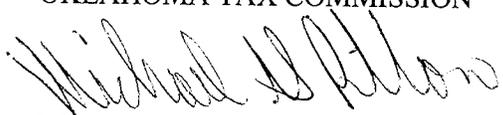
This is in response to your inquiry as to whether you should accept the exemption certificate that has been proffered by your customer referenced above. The permit number, is valid and it should be recognized as such. Therefore, sales tax should not be charged on rentals to this company so long as the sales are covered by the exemption certification.

However, since there is no exemption found in the rental tax statutes exempting sales for resale, but instead the tax is due on each rental agreement, you should charge your customer the vehicle rental tax. I have enclosed the section of the statutes which deals with the vehicle rental tax for your review.

This response applies only to the circumstances set out in your request of May 22, 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