

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

June 14, 2001

Re: Our file Number LR-01-077; Sales tax on parts sold to interstate common carriers

Dear

This is in response to your inquiry concerning the subject referenced above. In Oklahoma, all sales not explicitly exempted from sales tax are subject to the tax. There is no specific exemption for purchases by interstate common carriers and therefore, such sales are subject to the tax.

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