

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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August 17, 2001

Re: Our file Number LR-01-126; Tourism tax on sales made at a State Fair, a carnival or an amusement park.

Dear

This is in response to your inquiry referenced above. I have scanned your questions into this letter and each is followed by our response.

Your Comments and Questions

It seems clear from Oklahoma tax statutes 710:65-15-1 and 710:65-19-156 that all the above Internet services are exempt from Oklahoma sales tax; however, the taxpayer has two questions about Oklahoma tourism tax:

- 1: In particular, are the fees charged by the taxpayer for the described services subject to Oklahoma tourism tax while exhibiting at events such as the Oklahoma State Fair, County Fair; and local- trade shows?

Response: If you provide the services at a state fair, a carnival or an amusement park (except amusement parks operated on a nonprofit basis by entities exempt from taxation under Section 501(c)(3) of the IRC), the gross receipts of the provision of the service are subject to the tourism tax. On the other hand, if you solicit customers at the fair, but do not sign contracts or enter into agreements or do the work to set up the web sites at the fair, no tourism tax is due, since the sales are made at other locations.

The gross receipts of services provided at local trade shows would not be subject to tourism tax.

2. In general, are the fees charged by the taxpayer for the described services subject to Oklahoma tourism tax at any time or event?

Response The only time when the provision of the services that you provide would be subject to tourism tax is when they are provided at a "private tourist attraction". Oklahoma Tax Commission Rule 710:65-1-2 defines this term. A copy of this rule is enclosed.

This response applies only to the circumstances set out in your request of August 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