

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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September 20, 2001

Re: Our file Number LR-01-146; Administration of the Oklahoma Safe
Playground Surfaces Act

Dear

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

- 1) If a qualified purchaser acquires the appropriate rubber surface material prior to the November 1, 2001 date referred to in the "ACT", will they be eligible for a matching grant after the November 1, 2001 date?

Response: No

- 2) I know you have explained to me the definition of "matching grant", but I have had several potential customers ask, "if the program will reimburse the purchaser of the surface material, wouldn't a matching grant by definition be a 100% reimbursement? If the OTC has defined the reimbursement as only 50% of the total expenditure, how can explain the difference?

Response: We have reviewed the language and are now in agreement that the reimbursement will be dollar for dollar expended up to a maximum of \$20,000.00.

- 3) My assumption, suggests that a school PTA or PTO, IS NOT a "public school or institution" by definition and thereby not eligible for matching grants. Can you please confirm this?

Response: A PTA or a PTO is not a public school or public institution and therefore a PTA or PTO is not eligible for the matching grants.

These responses are based on the language of Senate Bill 197.

These responses apply only to the circumstances set out in your request of September 14, 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

A handwritten signature in black ink, appearing to read "Michael G. Pillow". The signature is written in a cursive style with a large, stylized initial "M".

Michael G. Pillow
Tax Policy Analyst