

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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September 27, 2001

Re: Our file Number LR-01-153; Sales tax on materials to be used for remodeling a building used as an American Legion Post.

Dear

This is in response to your inquiry in which you asked for a determination as to whether materials to be purchased and used to remodel an American Legion Post could be purchased exempt from sales tax. You also requested a list of the entities that are exempt from sales tax.

There is no exemption from sales tax for either the American Legion Post or its contractors or subcontractors for the purchase of building materials to be used for remodeling the Post. In fact, the American Legion does not have an exemption from sales tax on any purchases of items to be used by the organization.

All sales tax exemptions may be found in the Oklahoma Statutes at 68 O.S. Sections 1355 through 1360. However, many of the exemptions on which information is most commonly requested are listed on the form that is enclosed and are also listed in Oklahoma Tax Commission Rule 710:65-7-15, which is also enclosed.

As you will note, the only veterans organization that is listed as being exempt from sales tax on its purchases is the Oklahoma Department of the Disabled American Veterans.

This response applies only to the circumstances set out in your request of September 26, 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

Enclosures