

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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October 11, 2001

Re: Our file Number LR-01-158; Qualification for reimbursement pursuant to the Oklahoma Safe Playground Surfaces Act.

Dear :

This is in response to your inquiry in which you ask if the applicant for reimbursement is going to be required to have had the qualifying playground surface installed before submitting an application for reimbursement.

The answer is yes, the playground must be installed before the Oklahoma Tax Commission may accept an application for reimbursement since the statutes provide for the reimbursement of "purchasing and installing eligible playground surfacing material".

A copy of the draft version of the rules that will be presented to the Commission next week is enclosed.

This response applies only to the circumstances set out in your request of October 8, 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

Enclosure