

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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October 18, 2001

Re: Our File Number LR-01-165; Tax Status Amusement Service  
Admission Transaction

Dear

Please be advised that the transactions listed in your correspondence of October 8, 2001 concerning barter of amusement service admission, clearly falls in the category of Oklahoma Statute Title 68 Section 1354 (12) and Commission Rules 710:65-19-6 and 710:65-19-51. Subsection (b) of Rule 710:65-19-51 specifically states, "for sales tax purposes, complimentary tickets, passes, dues, or fees are declared to have a value equivalent to the customary sales price of similar items, dues, or fees of like kind or character." Therefore, sales tax is due on each transaction listed in your correspondence as barter of amusement service admission.

Additionally, tourism tax is due on seasonal events and attractions such as concerts, etc. The tax levied by the Oklahoma Tourism Promotion act is levied on the gross receipts of the sales value of admission tickets sold, but does not include tickets given away. See Commission Rules 710:75-1-2 and 710:75-1-3.

Copies of the statutory reference and Commission Rules are enclosed. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosures