

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

October 31, 2001

Re: Our file Number LR-01-172; Sales tax on repair parts used in the repair of signs and oilfield equipment

Dear

This is in response to your inquiry concerning the subject referenced above. In those instances where the repair work is done on tangible personal property, as would be the case where the repair is on a sign or on oilfield equipment, your company is acting as a vendor and is selling the repair parts and is also supplying the labor to effect the repairs. On the other hand, in those instances where the repair is to a building, your company is acting as a contractor and is the consumer/user of the items used to effect the repair.

The last copy of your sales tax permit, which bears the SIC Code of F5084 is the latest and it is to replace the earlier one. The Sic Code of F5084 which was assigned by the Taxpayer Assistance Division, is for those establishments that sell industrial machinery and equipment.

This response applies only to the circumstances set out in your request of October 22, 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