

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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November 5, 2001

Re: Our file Number LR-01-176; Eligibility for reimbursement under the "Oklahoma Safe Playground Surfaces Act"

Dear

This is in response to your inquiry concerning the subject above. I have set out your inquiry below and it is followed by our response:

## YOUR INQUIRY

"As we understand the definition of "eligible playground surfacing material" we qualify as a processor in this state and any public school that chooses to purchase our product to use on their playground may apply for the matching grant."

## OUR RESPONSE

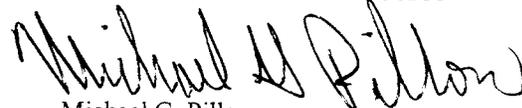
It is our understanding that \_\_\_\_\_, whose processing facility is located in Oklahoma, processes waste tire carcasses that have been generated in Oklahoma. The material that results from that processing is crumb rubber. Provided that all the other qualifications for reimbursement are met, as those requirements are set out in the statutes, public schools would be eligible for reimbursement of up to \$20,000.00 in funds from the Waste Tire Recycling Indemnity Fund if they have purchased qualifying playground surfaces, made from the crumb rubber \_\_\_\_\_ derives from the waste tires that were processed in Oklahoma.

Please note that the playground as installed must meet the specifications outlined in the American Standards for Testing and Materials 1292 (ASTM), and that the reimbursements are on a first come, first served basis.

This response applies only to the circumstances set out in your request of October 20, 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