

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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April 4 2002

Re: Our file Number LR-01-200; Taxability of Racing Fuel

Dear

On January 3, 2002, we sent you a letter that stated that the sale of racing fuel is not subject to motor fuel taxes in Oklahoma.

This letter is being sent to rescind, effective this date, that letter.

This rescission is necessary due to the fact that it has been a long-standing policy of the Motor Fuel Section of the Audit Division that racing fuel, as described in your letter is gasoline, and that therefore the gasoline excise tax is applicable to its sale.

This response applies only to the circumstances set out in your original request October 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

CC: Norman Myers
Richard Deatherage
Keith Powell
Christy Dixon
Donna Gates