

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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April 4, 2002

Re: Sales tax on the sale of buildings sold for delivery in Oklahoma.
Our file Number LR-02-033

Dear

This is in response to your inquiry concerning the sale of metal buildings that are sold for delivery into Oklahoma.

In your letter you ask whether you should charge sales tax on your sales to customers who in turn have sold the metal buildings via the internet.

There is no exemption available to anyone based on an otherwise taxable sale being made via the internet. In answer to your second question, there are no bills pending in the Oklahoma legislature that would change our response in the above paragraph.

In response to your third question, a vendor cannot be relieved of its responsibility to charge sales or use tax based simply on their customers written statement that they will assume responsibility if any sales tax is found to be due. Instead, the vendor must obtain certain information at the time of the sale to substantiate that the sale is in fact exempt.

Oklahoma Tax Commission rules 710:65-7-6, 710:65-7-8 and 710:65-13-200 deal with the documentation required to be obtained on sales for resale which allow a vendor to be relieved of responsibility for collecting sales or use tax. Copies are enclosed. I have also enclosed a copy of rule 710:65-15-1 which deals with sales made in interstate commerce and rule 710:65-19-56 dealing with sales to contractors.

This response applies only to the circumstances set out in your request of March 17, 2002. 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

A handwritten signature in black ink, appearing to read "Michael G. Pillow". The signature is written in a cursive style with some loops and flourishes.

Michael G. Pillow
Tax Policy Analyst

ENCLOSURES