

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

April 16, 2002

Re: Sales Tax Responsibilities of the
Our file Number LR-02-034

Dear Mr. Wyatt:

This is in response to your inquiry concerning the sales tax responsibilities of the
In your letter you state that this organization has been recognized as being exempt from taxation under the Internal Revenue Code, Section 501(c)(3), 26 U.S.C. Although you mention in your letter that you are sending a copy of the letter of determination you received from the IRS, you instead included a copy of the organization's Certificate of Incorporation.

There is no exemption in the sales tax code for either the sales of admission or the sales of concessions at events held by your organization. Sales tax should be collected and remitted on both.

As we discussed by telephone, there is an exemption for the first \$75,000 each year of sales of admissions and concession at athletic events by organizations that are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4).

This response applies only to the circumstances set out in your request of March 21, 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



Michael G. Pillow
Tax Policy Analyst