

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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April 24, 2002

Re: Sales Tax Status of
Our file Number LR-02-041, Your File No. 2486-25

Dear

This is in response to your inquiry concerning the need for your client, to obtain a sales tax permit and charge, accrue and remit sales tax on sales made by its bookstore.

The rule concerning the exemption for churches is Oklahoma Tax Commission Rule 710:65-13-40. In view of the fact that the sales are made only before and after church services and with the exception of a few books by other ministers, most of the items sold in the bookstore are specifically related to the church, the bookstore is not in competition with other businesses and therefore is not required to charge sales tax on its sales and is not required to hold a sales tax permit.

This response applies only to the circumstances set out in your request of April 5, 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