

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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April 24, 2002

Re: Sales tax on the purchases of ready mix concrete by \_\_\_\_\_ at the \_\_\_\_\_ plant work site  
Our file Number LR-02-042

Dear \_\_\_\_\_

This is in response to your inquiry concerning the subject referenced above.

The "Uniform Sales and Use Tax Certificate--Multijurisdiction" that has been given to you by \_\_\_\_\_ is valid for exempting your sales of ready mix concrete to them for the \_\_\_\_\_ plant project.

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



Michael G. Pillow  
Tax Policy Analyst