

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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May 1, 2002

Re: Our File Number LR-02-043; Taxability of golf storage rental

Dear

This is in response to your inquiry for a written determination as to the taxability of golf cart storage rentals. Please be advised that section 1354 (11) specifically levies a sales tax upon "...any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business."

Therefore, the City of \_\_\_\_\_ which provide storage for golf carts would be responsible for collecting and remitting the appropriate tax to the Tax Commission.

Additionally, Tax Commission Rule 710:65-19-49 will be amended for the inclusion of golf cart storage as being subject to sales tax.

This response applies only to the circumstances set out in your request of April 16, 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,

Brenda J. Sullivan  
Tax Policy Analyst