

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

May 1, 2002

Re: Our file Number LR-02-046; Motor fuel tax on fuel used for pumping concrete

Dear

This is in response to your inquiry concerning diesel fuel tax on fuel used to pump concrete.

There is no exemption available at the time your company makes purchases of fuel. There is a refund available based on the amount of fuel used in the off-road use of the equipment. A copy of the rule governing the refund and a supply of refund claim forms are enclosed.

This response applies only to the circumstances set out in your request of April 8, 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

Enclosures

cc: Keith Powell
Christy Dixon
Donna Gates