

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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September 5, 2002

Re: Our File Number LR-02-066A; Collection of Use Tax

Dear

This is in response to your inquiry in which you asked for confirmation that the tax that is due on a particular transaction is use tax and not sales tax.

According to the information you sent with your letter, the sale was one where the goods were shipped from an inventory in California via common carrier to your location. Based on this, the tax due is use tax. Although the hospital's location is in the city limits of and is in

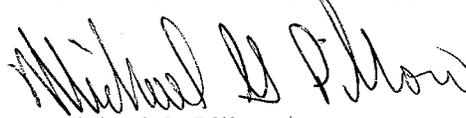
County, neither of those units of government has a use tax. Therefore, the only use tax that is due is the state use tax of four and one-half percent (4 ½ %). This response is based on Oklahoma Tax Commission rule 710:65-15-1. A copy is enclosed.

You may desire to obtain the refund of the tax that was paid in error from the vendor, or you have the right to request a refund directly. Copies of the form used to apply for a refund directly from the Oklahoma Tax Commission are enclosed.

This response applies only to the circumstances set out in your request of August 27, 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

Enclosure: (1)