

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

May 22, 2002

Re: Our File Number LR-02-068; County sales tax on the sale of concrete.

Dear

This is in response to your inquiry concerning the charging of county sales tax on sales of concrete for use in a railroad bridge over the South Canadian River, which is the dividing line between _____ County and _____. You state that some of the delivery of material will be to the job site via the job site entrance in _____ County and others will be delivered via the job site entrance in _____ County.

If the sales are delivered via the job site entrance in _____ County, then the county sales tax for _____ County should be charged.

This response applies only to the circumstances set out in your request of May 9, 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