

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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May 17, 2002

Re: Our File Number LR-02-069; Sales tax exemption for purchases for agricultural purposes.

Dear

This is in response to your inquiry about the ability of an agricultural exemption permit holder to make purchases, exempt from sales tax, of hand tools including electric drills and other power tools.

The agricultural exemption is extended to the purchase of hand tools by the agricultural exemption permit holder, including electric drills and other power tools if the tools are to be used in agricultural production.

Copies of Oklahoma Tax Commission Rules 710:65-7-11 and 710:65-13-18 which deal with the documentation to be obtained by the vendor are enclosed.

This response applies only to the circumstances set out in your request of May 14th, 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