

May 24, 2002

RE: Proper Handling of Beer for  
City; Our File No. 02-078

Employees in Oklahoma

Dear Mr. Judd:

This office is in receipt of your letter wherein you request input from the Oklahoma Tax Commission on a proposal by \_\_\_\_\_ to provide beer to the employees of MCC in Oklahoma City. We have reviewed your proposal with Dave Gerard of the Audit Division and researched the relevant law in this area. Regarding the payment of the excise taxes, we have determined that your first proposal, whereby \_\_\_\_\_ Sales of \_\_\_\_\_ would include payment of state excise taxes on the \_\_\_\_\_ beer with its current monthly state excise tax filing is acceptable.

Although Oklahoma law has not specifically addressed this exact type of proposal, we would caution the need to be in full compliance with other laws related to the handling, possession and distribution of low-point beer, including but not limited to 37 O.S. Sections 163.18C, 163.27, 241, 243, 246 and 247. Copies of Oklahoma Statutes may be found at our web site:

<http://www.oktax.state.ok.us>

This response applies only to the circumstances set out in your request of May 17, 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.

Sincerely,  
OKLAHOMA TAX COMMISSION

Evelyn B. Phyffer  
Tax Policy Analyst

Cc: Dave Gerard, Supervisor  
Audit Division