

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

June 11, 2002

Re: Our File No. LR-02-083; Requirement to hold a sales tax permit.

Dear

This is in response to your inquiry concerning the need for your firm to hold an Oklahoma Sales Tax Permit. An application that was made earlier was turned down by the Oklahoma Tax Commission

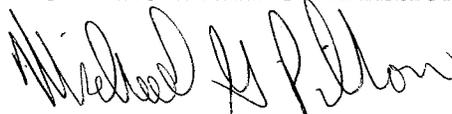
The application has been re-evaluated and according to Jerry Kirton of the Taxpayer Assistance Division, it will be issued once you have posted the \$500.00 bond required of vendors that have no established place of business in Oklahoma.

As he advised you in the telephone call of June 6, 2002, those sales of repair parts which are shipped to your Oklahoma customers via common carrier from your Texas inventories will be subject to Oklahoma and local use taxes. Those sales of parts made by your repair person at your customer's place of business in Oklahoma will be subject to Oklahoma and any local sales tax based on your customer's location.

This response applies only to the circumstances set out in your request of May 23, 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

cc: Jerry Kirton