

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 12, 2002

Re: Our File Number LR-02-098; Agricultural Exemption Documentation

Dear

This is in response to your inquiry concerning the documentation you should obtain in order to be relieved of liability from sales tax on the sale of saddles and riding equipment.

If purchaser holding an Oklahoma Agricultural Exemption Permit is making a purchase of saddles and tack for use in their agricultural operation, the sale is exempt from sales tax, if you obtain a copy of the permit, pursuant to Oklahoma Tax Commission Rule 710:65-7-11. A copy is enclosed. I have also enclosed a copy of Rule 710:65-7-6 which deals with exemptions, generally, and 710:65-13-15 which deals with the farm exemption.

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