

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 8, 2002

Re: Our file Number LR-02-103; Sales tax on sales by the

Dear

This is in response to your inquiry concerning the responsibility of an
Post to charge and remit sales tax on its sales.

Sales made by the _____ on which sales tax is levied by 68 O.S. Section
1354, are taxable notwithstanding the status of the _____ as a "501(c)3" entity. The
fact that the _____ is exempt from federal and state income tax does not give it an
exemption from charging sales tax on sales that come under the levy of the sales tax. This
position is based on paragraph (c) of Oklahoma Tax Commission Rule 710:65-19-44, and the
fact that the _____ is not identified in 68 O.S. Section 1356, the section concerning
exemptions for nonprofit organizations, as being exempt on either its sales or on its purchases.

This response applies only to the circumstances set out in your request of June 24, 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