OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

August 12, 2002

Re: Our File Number LR-02-128; Transactions related to airport services

Dear

This is in response to your inquiry regarding the taxability of the transactions enumerated in your correspondence. Please be advised that none of the services performed, nor the corresponding fees assessed, constitute the sale of tangible personal property; nor are they one of the enumerated services on which sales tax is levied in Oklahoma.

You should be aware, however, that tangible personal property purchased out of state and shipped into Oklahoma for use or consumption is subject to use tax pursuant to Title 68, Section 1402 of the Oklahoma Statutes.

Additionally, sales of tangible personal property or services to this State, its institutions or political subdivisions, and to the United States, including its agencies and instrumentalities are exempt from sales tax. Please see Title 68 Sections 1356 (1), 1357 (18) and 1404 (6) and Commission Rule 710:65-13-130 and 710:65-13-131.

Copies of Statutes and Commission Rules referenced are enclosed for your information. If I can be of further assistance, you may write or call me at (405) 521-3133.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosures