

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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September 11, 2002

Re: Our File Number LR-02-155; Sales tax on sales and purchases of

Dear

This is in response to your inquiry concerning the sales tax responsibilities of the

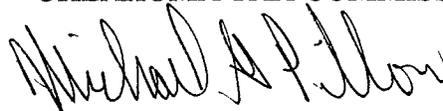
The \_\_\_\_\_ is not exempt from sales tax on either its sales or on its purchases for its own use. It is entitled to purchase exempt from sales tax, items to be resold, provided it obtains an Oklahoma Sales Tax Permit. A Business Registration Form, that is used to apply for a sales tax permit has been sent to the Society.

Copies of Oklahoma Tax Commission rule 710:65-19-44, which deals with the sales taxability of charitable groups, and rule 710:65-13-200 dealing with the exemption for items purchased for resale are enclosed.

This response applies only to the circumstances set out in your request of September 5, 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*