

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

August 6, 2003

Re: Our file Number LR-02-158; Nonprofit organization tax status on the sale of tangible personal property

Dear

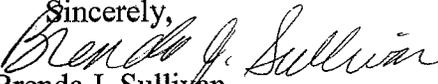
This letter is being sent to rescind our letter dated October 1, 2002 which stated that is required to file sales tax reports and remit sales tax due on any items sold.

However, Section 1356 (24) of Title 68 provides a limited exemption effective July 1, 1996, for the first Fifteen Thousand Dollars (\$15,000.00) of each calendar year's sales, to or by, organizations which sponsor or promote educational, charitable, or cultural events for disadvantage children.

The Tax Commission has issued your organization permit number 004087 recognizing your statutory exemption. Therefore, sales tax would not be due on the items auctioned off to the public as provided by the limited exemption.

To further implement the limited exemption found at Section 1356 (24) of Title 68, the Commission promulgated 710:65-13-35, see subsection (d) and (e) for further guidance, a copy is enclosed.

This response applies only to the circumstances set out in your request of August 26, 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,

Brenda J. Sullivan