

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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October 1, 2002

VIA INTEROFFICE MAIL

Re: Our File No LR-02-166; Sales tax exemption for Parent Teacher Organizations.

Dear

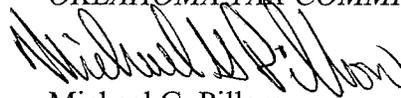
This is in response to your inquiry concerning whether band booster clubs are included in the exemption for parent-teacher organizations which was added to the language at 68 O.S. Section 1356(13).

Band booster clubs are not considered to be parent-teacher organizations for the purpose of the exemption.

This response applies only to the circumstances set out in your request of September 20, 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