

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

October 10, 2002

Re: Our File Number LR-02-177; Sales tax on sales of building materials.

Dear

This is in response to your inquiry concerning the sale of building materials.

Sales of building materials to the _____ on tribal lands are exempt. Sales of building materials to a contractor or sub-contractor with the _____ are subject to sales tax. A copy of Oklahoma Tax Commission Rule 710:65-7-13 which deals with sales to contractors is enclosed.

This response applies only to the circumstances set out in your request of September 30, 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

Enclosure: (1)