

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

October 14, 2002

Re: Our File Number LR-02-181; Taxability of various sign lease and rental transactions

Dear

This is in response to your inquiry requesting clarification of the taxability of your client's lease or rental transaction of various signs described in your correspondence as pole signs, pylon signs, sign structures mounted to buildings and monument signs.

Please be advised that the above listed signs would be subject to tax for either a lease or rental transaction. See enclosed Commission Rules relating to signs and rentals and leases of tangible personal property.

This response applies only to the circumstances set out in your request of September 25, 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
Tax Policy Analyst

Enclosures