

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

December 19, 2002

Re: Our File Number LR-02-208; Sales tax exemption on sales by Business Jet Services;

Dear

This is in response to your inquiry concerning the qualification of Business Jet Services for the exemption from sales tax on certain of its sales under 68 O.S. Section 1357(26).

Based on the letter that Business Jet Services has received from Business Jet Services is an "aircraft repair facility" as defined in the statute section referenced above, and may properly exempt from sales tax, sales as set out in that section. The exemption is not limited to the sale of "hush kits" manufactured by it also covers other sales as set out in the statute.

This response applies only to the circumstances set out in your request of November 13, 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

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION