

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

November 19, 2002

Re: Our File Number LR-02-210  
Vendors' responsibility on sales for agricultural purposes.

Dear

This is in response to your inquiry concerning the subject referenced above.

As set out in the enclosed copy of Oklahoma Tax Commission Rule 710:65-7-11, the vendors' responsibility on sales in cases of a claimed agricultural exemption from sales tax is to obtain a copy of the agricultural permit card. A separate letter from the Oklahoma Tax Commission, specifying that the account is exempt, is not required.

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

Enclosure (1)