

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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March 11, 2003

Re: Sales tax on sales made by the

This is in response to your inquiry concerning the taxability of sales made by the
at a fundraising auction.

All sales made by the , including those made at a fundraising auction, are
subject to sales tax.

If I can be of further assistance, please feel free to contact me.

Sincerely,
OKLAHOMA TAX COMMISSION



Mike Pillow
Tax Policy Analyst