

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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April 22, 2003

Re: Our file Number LR-03-072; Taxability of products and exempt status of organizations for fundraising projects

Dear

This is in response to your request for a written confirmation of your interpretation regarding taxable products and exempt organizations for fund-raising projects. Please be advised that you are correct in your interpretation of the information provided in your correspondence titled Fund-Raising Sales tax information with the exception that discount cards are exempt. See Commission Rule 710:710:65-1-9 (5) (C) and 710:65-19-59 (c); you may also reference our response to you dated October 8, 2001. Note that transportation charges are not subject to sales tax if they are separately stated on the invoice or statement (Commission Rule 710:65-19-70).

Copies of Commission Rules referenced and letter ruling dated October 8, 2002 are enclosed for your information. If I can be of further assistance, please feel free to contact me.

Sincerely

  
Brenda J. Sullivan  
Tax Policy Analyst

Enclosure