OFFICE OF THE GENERAL COUNSEL
OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

M. C. CONNORS BLDG.
2501 LINCOLN BLVD.

P. O. BOX 53248
OKLAHOMA CITY, OKLAHOMA 73152-3248
(405) 521-3141

TELECOPIER
(405) 521-2036

June 12, 2003

[redacted]

Re: [redacted]

Dear

Your memo of April 23, 2003 addressed to Mike Pillow has been referred to this office. Please direct further communication in this matter to my attention at the address above-written.

Yesterday, I spoke with [redacted] of your company who was kind enough to explain the transactions you were inquiring about and fax me a copy of your Minnesota Sales and Use tax Permit, several invoices from your vendor, and several of your invoices to your Oklahoma customer.

The Oklahoma Sales Tax Code, 68 O.S. §§ 1350 et seq., levies an excise tax on all sales of tangible personal property, not otherwise exempted. "Sale" is defined as the transfer of either title or possession of tangible personal property accomplished in this state. The transfer of printed material from your Oklahoma vendor to you constitutes a sale under the Sales Tax Code.

Title 68 § 1357(3) provides an exemption from sales tax for sales for resale to persons engaged in the business of reselling the articles purchased. In the case of an Oklahoma resident, the vendor must obtain a copy of the purchaser's Oklahoma sales tax permit.

You have provided me a copy of your Minnesota sales and use tax permit. The permit, along with a certification made to the vendor that you are engaged in the business of reselling the printed material purchased, should be given to your vendor in satisfaction of the requirements for the resale exemption found at Section 1357(3) and OAC 710:65-13-200, a copy of which is enclosed for your convenience.