OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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June 30, 2003

[redacted]

RE: Our File Number LR-03-098; Tax status of the [redacted]

Dear [redacted]

This is in response to your inquiry regarding the taxability of the golf tournament that your church held as a fundraiser.

The sales tax exemption afforded churches in Oklahoma Tax Commission Rule 710:65-13-40, exempts sales made by churches which are not in competition with businesses in the same business. A copy is enclosed. The rule provides that whether the sales are in competition will be based on the real practical effect on competition.

In your letter you stated that the tournament was to raise funds for the church and was promoted to church members, and not to the general public. Based upon the facts you submitted and Commission Rule 710:65-13-40, it does not appear that Church of the Servant golf tournament was in competition with other businesses and therefore is not required to pay sales tax on its golf tournament.

This response applies only to the circumstances set out in your request of May 15, 2003. 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,

Brenda J. Sullivan

Brenda J. Sullivan

cc: Jerry B. Webb, Assistant Director, Taxpayer Assistance Division