

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

July 11, 2003

[REDACTED]

Via email to [REDACTED]

Re: Our File Number LR-03-105; Sales Tax on concrete used to build a water treatment plant.

Dear [REDACTED]

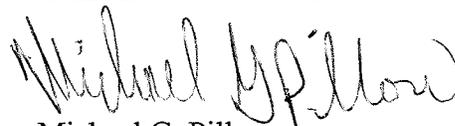
This is in response to your inquiry concerning the ability of a manufacturer to make purchases of concrete, exempt from sales tax, to be used in building a water treatment plant.

Oklahoma Tax Commission Rule 710:65-13-150.1 exempts materials sold to a manufacturer for use in a manufacturing operation. However, "site construction" is specifically excluded from the definition of "manufacturing operation". Therefore, concrete used in the building of a water treatment plant would not be exempt when sold to a manufacturer. A copy of the rule is enclosed.

This response applies only to the circumstances set out in your request of May 30, 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,
OKLAHOMA TAX COMMISSION



Michael G. Pillow
Tax Policy Analyst