

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

July 7, 2003

Re: Our File Number LR-03-114; Tax status of scaffolding and  
platforms rentals used in manufacturing process

Dear

This is in response to your inquiry for a ruling concerning the manufacturing exemption for the rental of scaffolding and platforms.

If the scaffolding and platforms are used in the maintenance of machinery used in the manufacturing operation, they can be purchased or rented exempt from sales tax. If they are used at site maintenance, then they would be taxable. See Commission Rule 710:65-13-150.1.

As a vendor you can be relieved of liability according to Commission Rule 710:65-7- 6 and by timely receiving proper completed documentation as set out in Commission Rule 710:65-7-9.

Pleased find enclosed the above referenced rules. If I can be of further assistance please contact me.

This response applies only to the circumstances set out in your request of June 23, 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