

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 7, 2003

Re: Our File Number LR-03-116; Tax status of
Inc. for tourism tax

Dear

This is in response to your inquiry as to whether Tourism tax applies to retail stores in Tulsa.

Please be advised, according to Commission Rule 710:75-1-10 subsection (3), "Sales of specialty foods from specialty shops such as donuts, pretzels, bagels, and similar items, are all subject to Tourism Promotion Tax". A copy of the rule is enclosed in its entirety for your information.

This response applies only to the circumstances set out in your request of June 13, 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
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