

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 30, 2003

Re: Our File Number LR-03-122; Sales for Resale to Texas Vendors

Dear

This is in response to your inquiry concerning whether or not a "Texas company" may use their "Texas resale number" to make "tax exempt purchases for materials sold in Oklahoma".

If the materials sold are delivered in Oklahoma to the customers of the "Texas company" then the "Texas Company" must hold an Oklahoma Sales Tax Permit in order to make purchases in Oklahoma exempt from sales tax for resale.

Oklahoma Tax Commission Rules 710:65-13-200 and 710:65-15-1 which relate to sales for resale and to sales in interstate commerce are attached.

This response applies only to the circumstances set out in your request of June 24, 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