

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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November 17, 2003

Re: Our File Number LR-03-150; Tourism tax on sales at horse shows.

Dear

This is in response to your inquiry concerning whether your company owes tourism tax on the gross receipts of the sale of tangible personal property at horse shows held at the Tulsa Fairgrounds.

Provided that the horse shows are held by an organization that is exempt from income tax by Section 501(c)(3) of the Internal Revenue Code, 26 USC, no tourism tax is due on your gross receipts of the sales of tangible personal property made at the shows.

This response is based on Oklahoma Tax Commission Rules 710:75-1-2 and 710:75-1-4. Copies are enclosed.

This response applies only to the circumstances set out in your request of July 18, 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

cc: Jerry Webb
Rick Ezell