

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



November 20, 2003

Re: Our File Number LR-03-172; Sales Tax on the Sale of Air-Cooled Chillers

Dear

This is in response to your inquiry concerning the sales tax exemption your company has claimed on its purchase of two air-cooled chillers from ‘

I am forwarding a copy of your letter to Mr. Darwin Crider who co-ordinates the review of manufacturer’s recognition so he can have an auditor come to your company’s plant to determine whether the air-cooled chillers are used in the manufacturing process and could, therefore, be purchased exempt from sales tax by

The auditor will be in contact with you. Should you need to contact Darwin, he can be reached at (405) 522-4100. His email address is: dcrider@oktax.state.ok.us

This response applies only to the circumstances set out in your request of August 20, 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: Darwin Crider

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION