OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

February 23, 2004

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

Dear

I have been advised by the Audit Division of the Oklahoma Tax Commission that the two chillers purchased from [illegible] are used in the manufacturing process by your company at its manufacturing site. Therefore, they may be purchased, exempt from sales tax, by providing a copy of Manufacturers Sales Exemption Permit pursuant to Oklahoma Tax Commission Rule 710:65-7-9. A copy of this rule is enclosed.

If your company has paid sales tax on the chillers, you may wish to request a refund from them or you may use the enclosed form to request that a refund be made directly to your company.

Whether your company decides to request the refund directly or whether will make the request, a copy of this letter should be included along with the request.

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