

November 20, 2003

Re: Our File Number LR-03-180; Sales Tax on the sale of cemetery and funeral merchandise

Dear

This is in response to your inquiry concerning the sales taxability of merchandise sold in connection with the sale of cemetery and funeral services. You state in your email that transactions occur and contracts are signed both "pre-need" and "at-need".

In order to correctly advise you of the sales tax responsibilities your company faces based on the contracts that are entered into with your customers, please mail this office copies of completely filled out contracts that cover the types of sales about which you are asking.

This response applies only to the circumstances set out in your request of September 12, 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