

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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December 4, 2003

Re: Our File Number LR-03-182; Sales tax on the sale of yearbooks to parents

Dear

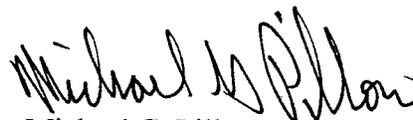
This is in response to your company's inquiry concerning whether sales or use tax is due on the sale of yearbooks to purchasers that remit the cost of the yearbook directly to your company rather than paying the school for the yearbook.

For those yearbooks sold where the purchaser makes payment directly to your company, and does not make payment to the school, sales tax is due since the sale is not being made by the school. Only sales made by public or private schools, and the school related organizations as set out in Oklahoma Tax Commission Rule 710:65-13-210(k), are exempt from sales tax. Sales made by your company are not. A copy of this rule is enclosed.

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