

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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December 5, 2003

Re: Our File Number LR-03-204; Filing responsibilities of a special event promoter

Dear

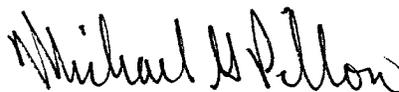
This is in response to your inquiry concerning the responsibility of a special event promoter or organizer when a "special event vendor" does not provide the promoter or organizer with either the "vendor daily sales tax report" or the sales tax collected.

The instruction sheet that is given to promoters and organizers states that they are to turn in to the Oklahoma Tax Commission a list of those "special event vendors" that do not hold Oklahoma Sales Tax Permits. In the instance where the "special event vendor" does not turn in the "vendor daily sales tax report" or any sales tax collected to the promoter or organizer, the promoter or organizer should make note of the fact that the special event vendor did not turn in the "vendor daily sales tax reports" or any sales tax collected on the list before filing the list with the Oklahoma Tax Commission. The promoter or organizer is not responsible for the sales tax that should have been collected and turned in by the "special event vendor" to the promoter or organizer but which was not.

This response applies only to the circumstances set out in your request of October 13, 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