

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



November 4, 2003

RE: Our File No. LR-03-218-Supplier-sponsored sweepstakes

Dear

This office is in receipt of your letter wherein you requested a ruling regarding the legality of a supplier-sponsored sweepstakes that would allow a consumer to enter the sweepstakes when they use their frequent shopper cards. We have determined that your request involves regulation of an area that is outside the scope of the administrative and enforcement authority of the Oklahoma Tax Commission. We, therefore, recommend that you direct your inquiry to the following:

ALCOHOLIC BEVERAGE LAWS ENFORCEMENT COMMISSION (ABLE COMMISSION)
4545 LINCOLN BOULEVARD, SUITE 270
OKLAHOMA CITY, OK 73105
FAX (405) 521-6578

AND/OR

OFFICE OF THE ATTORNEY GENERAL
STATE CAPITOL BLDG., ROOM 112
OKLAHOMA CITY, OK 73105-4894
FAX (405) 521-6246

Sincerely,

FOR THE OKLAHOMA TAX COMMISSION

EVELYN B. PHYFFER
TAX POLICY ANALYST