OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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December 30, 2003

RE: Our File Number LR-03-275; Taxability of raw materials used in manufacturing

Enclosed you will find copies of Oklahoma Statutes Title 68 Section 1359 and Commission Rule 710:65-13-150.1 "Manufacturing exemption; taxable and exempt transactions". Please note subsections (b) and (A) (i) of the above rule which states, in part, "purchases by a manufacturer of tangible personal property or services for use in a manufacturing operation are exempt from sales and use taxes in Oklahoma." Purchases of raw materials are included in the exemption.

If I can be of further assistance please contact me.

Sincerely,

Brenda J. Sullivan

Enclosures

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION