

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
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December 11, 2003

Re: Sales Tax on the sale of modular housing units to cities, counties, and community action agencies

This is in response to your inquiry concerning the ability for Oklahoma cities, counties and community action agencies to make purchases of modular homes exempt from sales tax pursuant to the exemption found at 68 O.S. Section 1356.

Inasmuch as cities, counties and community action agencies are political subdivisions of the State of Oklahoma, they may make purchases of modular housing units exempt from sales tax. A copy of Oklahoma Tax Commission Rule 710:65-13-130 concerning the exemption for governmental entities is enclosed.

This response applies only to the circumstances set out in your request of November 20, 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



Tony Mastin, Director  
Tax Policy Division