

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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March 23, 2004

Re: Our File Number LR-04-007; Sales tax on sale of propane

This is in response to your inquiry about whether you are required to charge sales tax to your customers which purchased gas last summer but did not receive the gas until this winter. Since the sale was made last summer before the clarifying law went into effect, the rates in effect last summer should be collected..

This response applies only to the circumstances set out in your request of December 23, 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