OFFICE OF THE GENERAL COUNSEL
OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

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February 20, 2004

Re: Letter Ruling –
- Municipal Tax Issue; Case No. LR-04-003

Dear

Your letter of January 2, 2004, has been forwarded to me for response to your request for a Letter Ruling. A Letter Ruling from the Office of General Counsel, Oklahoma Tax Commission ("OTC"), is discretionary and defined as an "informal written statement of policy or treatment of *specific fact situations* under Oklahoma law." (OTC Rule No. 710:1-3-73(e)) (Emphasis added.) Further, Letter Ruling requests from an individual taxpayer or groups of taxpayers will be honored by the Commission, at its discretion, and taking into consideration time and resources available to respond to such request. (OTC Rule 710:1-3-73(f)).

Because of the extensive number of requests for Letter Rulings and the limited resources of the General Counsel's Office, procedures have been implemented to control the process by which Letter Rulings are issued. All requests are reviewed by the General Counsel's Opinion and Letter Ruling Conference Committee. I presented your request to the Committee at its last meeting.

You inquire whether the provisions of 11 O.S. § 21-109 operate to exempt from collecting municipal sales tax as a result of its annexation by the on August 26, 2003. You refer to and request a copy of an opinion issued by the Office of General Counsel, OTC that addresses this

issue. A review of opinions issued by this office indicates that the Office of General Counsel has issued no such legal opinion.

However, the Office of General Counsel responded to an inquiry similar to your question, involving a different municipal annexation, by forwarding copies of the following:

1. Op. Att'y. Gen. No. 65-460 (June 6, 1966);
2. *State ex rel. Nesbitt v. Ford*, 1967 OK 186, 434 P.2d 934;
3. *Pan American Petroleum Corp. v. Board of Tax Roll Corrections of Tulsa County*, 1973 OK 52, 510 P.2d 680.

Since you cite these materials in the legal brief submitted with your inquiry, and note that your Firm was one of the co-counsels listed on the amicus brief in I have not included the materials with this letter.

In light of current staff shortages in our office and in light of the fact that we do not consider questions of this nature to be uniquely within the purview of this office, we believe matters of this nature are best addressed by municipal counsel in another forum which may be more appropriate. Under these circumstances, we must respectfully deny your request for a Letter Ruling.

Yours truly,

OKLAHOMA TAX COMMISSION

Ernest H. Short
Assistant General Counsel

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cc: Tony Mastin, Tax Policy