

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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April 5, 2004

Re: Our File Number LR-04-050; Sales tax exemptions for a "qualified manufacturer"

This is in response to your inquiry concerning the time period for which a refund may be received, on invoices, paid by either your company or its contractors, for materials used in constructing your manufacturing facility as set out in 68 O.S. Sections 1359(7) and 1359.1.

The certification by the Oklahoma Employment Security Commission which is required by those sections was received on July 16, 2003. Purchases made on or after July 17, 2000 are subject to refund even if some other purchases were made prior to July 17, 2000 and the materials purchased on these prior invoices were incorporated into the project. The fact that some materials that were incorporated into your facility, may have been purchased before July 17, 2000 does not disqualify from receiving a refund on the sales or use tax paid on qualifying invoices dated on or after July 17, 2000.

This response applies only to the circumstances set out in your request of April 1, 2004. 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 and Research Division