

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
FACSIMILE (405) 522-0063

June 2, 2004

Re: Our file Number LR-04-055; Vendor responsibilities on the sale of vacation packages

Dear

This is in response to your request for advice as to the Oklahoma Tax Commission's position regarding the transaction described in your correspondence as "vacation packages" which include golf rounds, motel and food coupons.

The Oklahoma Tax Commission is unable to provide a definite answer to your request without additional information. Therefore, please furnish documentation, including, but not limited to, the applicable contract or agreement, that fully explains the arrangement between and its customers; participating merchants, including a description of the advertising for the administrative fee and the responsibilities of any other parties to this particular transaction. Also, provide examples of the vacation packages and the corresponding coupons that purchasers receive.

Please submit the above information, so that we can give you an answer regarding the specific responsibilities of the parties to this particular transaction. If you have any questions please contact me at the number listed above.

Sincerely,

  
Brenda J. Sullivan  
Tax Policy Analyst