OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 10, 2004

Re: Our File Number LR-04-057; Taxability of Entertainment Coupons Books

Dear

In keeping with standard procedures to see if our letter rulings are consistent with previous Commission policy, a review of your March 29, 2004 request was made. Based on that review, we find it necessary to retract our letter ruling dated May 17, 2004. You described the Entertainment Coupon Books as "books only containing coupons; these coupons allow discounts for restaurants, theaters, sporting events, etc.". The sale of the Entertainment Coupons Books would be considered a sale of tangible personal property and is subject to sales tax, rather than the right to receive or entitle the recipient to order and receive specific manufacturers' coupons, that are then redeemable at a retail store, which is not subject to sales tax. See the enclosed Commission Rules 710:65-19-59 (C) and 710:65-1-9 (d) (5) (C).

This response applies only to the circumstances set out in your request of March 29, 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,

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst

Enclosure