OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 1, 2004

RE: Sales Tax Exemption Request - game;
LR-04-122

Dear

I am in receipt of your request for a sales tax exemption for the ; All American High School Basketball game. Upon review of the submitted information, it is my understanding that the transactions at issue involved sales of tickets for admission to the game held March 31, at the in Oklahoma City, the net proceeds of which will be distributed to the of Oklahoma City, an organization exempt from federal income taxation pursuant to 501(c)(3) of the Internal Revenue Code.

The Oklahoma Sales Tax Code levies an excise tax on the gross receipts of all sales, not otherwise exempted, including:

> Tickets for admission to or voluntary contributions made to places of amusement, sports, entertainment, exhibition, display, or other recreational events or activities, including free or complimentary admissions which have a value equivalent to the charge that would have otherwise been made.

68 O.S. 2001 §1354(12).

None of the exemption provisions contained in the Sales Tax Code specifically exempts the described transaction. Furthermore, since the ticket sales were made by the fact that is sales tax exempt under §1356(24) of Title 68 for the first $15,000 of sales of tangible personal property or services does not support the requested exemption. Therefore, sales taxes were properly remitted to the Oklahoma Tax Commission on ticket sales for the event.

This response applies only to circumstances set out in your request of June 7, 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. Should you have any questions or need any additional information, please contact me.

Sincerely,

OKLAHOMA TAX COMMISSION

Christy J. Caesar

Christy J. Caesar
Tax Policy Analyst