September 23, 2003

VIA email to

Re: Our File Number LR-04-125; Sales Tax Exemption Documentation

Dear

This is in response to your inquiry concerning the sales tax exemption documentation you are required to obtain in order for to be relieved of liability from sales tax on sales to persons that are claiming to be exempt.

Generally, as set out in Oklahoma Tax Commission Rule 710:65-7-6, you must accept the documentation in good faith by strictly complying with the statutory requirements. You must also accept the documentation in a timely manner. You must have on file a card, permit or letter for each renewal interval. If, as is the case in certain exemption letters, there is no renewal interval, you are not required to get updated information. The expiration date for each card or permit is listed on the card or permit. In the case of continued sales to the same purchaser, you should receive updated information when it has been renewed. If you have valid documentation for an exempt purchaser, and you make another sale to that pruchaser, you are not required to obtain another set of documents to show that the second sale is exempt.

The specific documentation requirements for each type of exemption may be found in the attached rules:

710:65-7-6 710:65-7-8 710:65-7-9 710:65-7-10 710:65-7-15

Please note that, althougl will probably not be making exempt sales to them, special rules apply to certifications for certain sales to agricultural permit holders and to contractors improving real property for certain governmental and educational entities.

This response applies only to the circumstances set out in your request of June 28, 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

Michael G. Pillow
Tax Policy Analyst