

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 7, 2004

Re: Our File Number LR-04-128; Tax status of providing batting services for quilting

Dear

This is in response to your request for an opinion as to whether or not you need a tax resale number. Please be advised that the service that you described as sewing quilt layers together is exempt even though you provide the batting and thread. The purchase of items such as batting and thread, is taxable to you as the consumer/user. See Commission Rule 710:65-19-309. Therefore, you do not need a tax resale number for the service you render in sewing quilt layers together.

This response applies only to the circumstances set out in your request of June 10, 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
Tax Policy Analyst