

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

August 2, 2004

RE: Our File Number LR-04-151; Taxability of Ski Doo's Boats and House Boats rentals

Dear

This is in response to your inquiry regarding the sales taxability of Ski Doo's Boats and House Boats rentals. Please be advised that while excise tax is due on the sale of boats and motors, sales tax is due thereon on the rental of boats. See Commission Rule 710:65-13-30 and 710:65-1-11. Additionally, tourism tax is also due on the rental of boats, see Commission Rule 710:75-1-2 (D).

This response applies only to the circumstances set out in your request of July 16, 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. Copies of the above rules are enclosed. If I can be of further assistance, please feel free to contact me.

Sincerely,



Brenda J. Sullivan
Tax Policy Analyst

Enclosure