

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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August 5, 2004

Re: Our File Number LR-04-159; Sales Tax Exemption for Computer Operations for a Car Rental Company

Dear

This is in response to your inquiry concerning whether a car rental company that is establishing a computer operations center in Oklahoma is eligible for the exemption from sales tax found at 68 O.S. 1357(19).

That exemption is available only to entities that are classified in SIC Codes 7372, 7373 and 7374. The computer operations of a rental car company, even if they are located separately from other operations of the rental car company, would still be classified as having the SIC Code (Classification 7514) of a car rental company and would therefore not qualify.

This response is based on the statement in the Standard Industrial Classification Manual 1987 that "Auxiliary establishments are assigned four-digit industry codes on the basis of the primary activity of the operating establishments they serve".

This response applies only to the circumstances set out in your request of July 27, 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

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION