

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

September 1, 2004

Re: LR-04-180-Advertising of Beer Sampling Event

Dear :

By telephone and your correspondence dated August 25, 2004, you requested a ruling regarding certain print ads, copies of which were attached to your letter. Our response to this request would be the same as stated in our ruling of May 5, 2004, in which we cited the relevant sections of Oklahoma Statutes Title 37, Section 231-Unlawful acts, which lists prohibited acts relating to the subsidization of retail dealers in low-point beer. In your letter you requested that certain actions be taken which are outside the scope of the responsibilities and authority of this division, therefore, your letter has been forwarded to the Office of the General Counsel. The file will be assigned to an assistant general counsel for further action. The telephone number for the Office of the General Counsel is (405) 521-3141.

Sincerely,  
OKLAHOMA TAX COMMISSION



Evelyn B. Phyffer  
Tax Policy Analyst

Cc: Jerry Kirton, Administrator  
Taxpayer Assistance Division