

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

December 21, 2004

Re: Our File Number LR-04-247; Exemption from Charity Games Taxes

This is in response to your inquiry concerning whether the _____ is exempt from charity games taxes levied by 3A O.S. Section 421 as a result of it being classified as being an organization classified under section 501(c)(8) of 26 U.S.C., Section 501(c).

Since the _____ of Moose is not a veterans organization, but is, according to its website, a "family fraternity", the exemption for veterans organizations from Charity Games Taxes does not apply to purchases of charity game equipment by the Loyal Order of Moose,

This response applies only to the circumstances set out in your request of December 14, 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


Brenda J. Sullivan
Tax Policy Analyst

CC: Donna Hunter
Audit Division