# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
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January 28, 2005

Re: Sales tax exemption status of ; Our File No. LR-05-008

I am in receipt of your request for a determination regarding the sales tax exemption status of the Upon review of the submitted information, it is my understanding that the is an organization exempt from income taxation pursuant to 26 U.S.C. 501(c)(3), which among other things raises and provides funds for numerous community initiatives and 34 direct human services organizations, some of which are specifically exempted by statute from the imposition of sales tax on their sales and or purchases.

Section 1354(A) of Title 68 levies a sales tax on sales not otherwise exempted in the Oklahoma Sales Tax Code. Although there are numerous provisions in the Sales Tax Code setting forth specific kinds of entities which are exempt from sales tax, absent from those provisions is any reference to an organization such as the Without such a provision, the . is not exempt from sales tax.

This response applies only to the circumstances discussed in your recent request. 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 there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

Christy J. Caesar

Christy J. Caesar
Tax Policy Analyst