OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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June 28, 2005

Via Fax to

Re: Our File Number LR-05-091; Sales Tax on the Sale of Concessions

Dear

This is in response to your inquiry concerning whether sales tax is due on the sale of concessions at a municipal swimming pool which is being managed by

There is no exemption in the sales tax code that exempts sales of concessions at municipal swimming pools, sales by municipalities, or sales of concessions by While there is an exemption in the sales tax code for sales of food in lunch rooms by universities, it is limited to cafeterias and lunchrooms that are operated primarily for teachers and pupils and not for the public. The exemption may be found at 68 O.S. Section 1356(5). Please also see Oklahoma Tax Commission Rule 710:65-13-210, subsection (i).

The University will be required to obtain a sales tax permit for its location at the pool where it is making sales subject to sales tax. A Business Registration Form, which is used to obtain a sales tax permit can be printed from our website at:

www.oktax.state.ok.us

Our office in can issue the permit, usually on the same day. The telephone number to that office is (580) 226-4636.

An unofficial copy of the statute referenced above may be viewed at the following website by entering the appropriate section number as the search term:

www.oscn.net/applications/oscn/search.asp?simple=true

Unofficial copies of the Oklahoma Tax Commission rules referenced herein may be viewed at the following website by entering the rule number as the search term:

www.oar.state.ok.us/oar/codedoc02.nsf

This response applies only to the circumstances set out in your request of June 6, 2005. 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