OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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September 19, 2005

VIA FAX t

Re: Our File Number LR-05-144; Sales tax on the purchase of a propeller and wheel pant paint

Dear

This is in response to your inquiry concerning whether the purchase of the items listed above would be exempt from sales tax.

The sale of aircraft parts was exempted from sales tax by the amendment to 68 O.S. Section 1357(26) that was contained in HB1577. Therefore the sale of a propeller and the sale of wheel pant paint would be exempt from sales tax in Oklahoma.

This response applies only to the circumstances set out in your request of August 22, 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