

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

October 6, 2005

RE: Our File Number LR-05-170; Taxability of products for fundraising projects and exempt status of organizations

Dear

Please let this letter serve as written confirmation that Oklahoma has not had any recent legislative or commission rule revisions that would give rise to change in Commission policy and procedures regarding the sales taxability of products sold for fund-raising purposes that was listed in your correspondence dated September 27, 2005.

This response applies only to the circumstances set out in your request of September 27, 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,



Brenda J. Sullivan
Tax Policy Analyst