OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

October 27, 2005

RE: Our File Number LR-05-180; Tax exempt status

Dear

This is in response to your request for an opinion on whether your organization, a Tulsa-based 501 I (3) public charity that serves the hungry, the homeless, the hurting, and those who need healing qualifies for a sales tax exemption under Title 68 § 1356.

Upon review of the documentation submitted with your request for sales tax exempt status, we have determined that appears to qualify for the sales tax exemption under Title 68 O.S. § 1356. New subsection 51, amends Title 68 O.S. § 1356 to provide that "Sales of tangible personal property to a nonprofit organization, exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501 (c) (3), organized primarily for the purpose of providing services to homeless persons during the day and located in a metropolitan area with a population in excess of five hundred thousand (500,000) persons according to the latest Federal Decennial Census" are exempt from sales tax levied by O.S. § 1350 et. seq. or the Oklahoma Sales Tax Code. The exemption authorized by this amendment applies "to sales of tangible personal property to a qualified entity occurring on or after January 1, 2005."

Please be advised that this information is being forwarded to Sandra C. Johnson, Taxpayer Assistance Division for the issuance of a sales tax exemption card. If I can be of further assistance, please feel free to contact me at (405) 521-3133.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

cc: Sandra C. Johnson
Taxpayer Assistance Division