OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

November 16, 2005

RE: Our File Number LR-05-195; Exemption for 100 % Disabled Veterans

Dear

This is in response to your request for guidance on the sales tax exemption certificates for Disabled Veterans. I have listed your questions below followed by our response.

What does this cover? Is it for personal use only?

Our Response: The sales tax exemption permit for 100 % Disabled Veterans is valid for purchases of tangible personal property and services up to $25,000 limit per person. You should keep documentation that shows that the card was presented at the time of sale.

Can they use it for construction materials? Personal or Commercial?

Our Response: Same as the above.

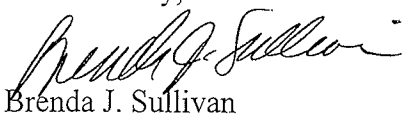
Can they have someone else buy materials for them, as in agent status?

Our Response: Yes, a spouse or veterans representative is allowed to purchase tax exempt on behalf of the 100% disabled veterans by showing the Sales Tax Exemption Card that was issued to the veteran. However, a contractor may not purchase tangible personal property or services to perform a contract exempt from sales tax under the exemption provided the 100 % disabled veteran.

This response applies only to the circumstances set out in your request of November 10, 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