

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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May 22, 2006

Re: Our File Number LR-05-202; Levy of Tourism Tax on Services Provided by Marinas

Dear

This is in response to your inquiry concerning whether the following services are subject to tourism tax when they are provided by a marina to a customer of the marina. The answers given are based on the tax levy found at 68 O.S. Section 50012 based on the definitions found in Section 50011, and on Oklahoma Tax Commission Rules 710:75-1-2 and 710:75-1-4.

Your Classification of Revenue

Dock Slip Rent
Boat Rent
Mobile Home Lot Rent
Cabin Rent

Dry Storage Rent
Gasoline Sales
Tobacco Sales
Merchandise Sales

Our Classification of Tourism Tax Taxability

Taxable
Taxable
Not Subject to Tourism Tax
Subject To Tourism Tax so long as it retains its identity as temporary lodging.
If this is Boat Storage, it is subject to Tourism tax
Not Subject to Tourism Tax
Not Subject to Tourism Tax
Not Subject to Tourism Tax

This response applies only to the circumstances set out in your request of November 11, 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