

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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December 19, 2005

VIA FAX TO

Re: Our File Number LR-05-217; Sales tax on sales to 100% Disabled American Veterans

Dear

This is in response to your inquiry concerning whether sales tax is due on sales to 100% Disabled American Veterans where the purchase is completed by a spouse who has presented an exemption card that has been issued to the 100% Disabled American Veteran.

If the spouse presents the exemption card issued to the 100% Disabled American Veteran and states that the purchase is being made on behalf of the veteran and the veteran has an interest in the funds being used, then the sale is exempt from sales tax.

This response applies only to the circumstances set out in your request of December 16, 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