

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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April 26, 2006

RE: Our File Number LR-06-013; Tax status of items qualifying for exemption under 68 O.S. 202 Supp. § 1359 (6)

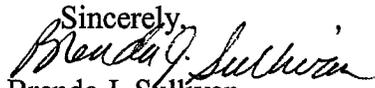
This is in response to your request for additional clarification as to whether specific items listed in your correspondence qualify for tax exemption under 68 O. S. 2002 Supp § 1359 (6), the exemption afforded to the execution of the project at the "Former" I have restated your list below followed by our response.

- “• The costs of various Liner Materials to be used/expended in disposal cell Construction.
- The costs of Materials to be used/expended in the Stabilization and Neutralization of Hazardous Materials Process.
  - The costs associated with Rental Equipment to execute covered work.
  - The costs of Fuel used/expended in equipment executing covered work.
  - The costs of Oil and Parts for owned and rented equipment in the execution of covered work.
  - The costs of Maintenance for Owned and/or Rented Equipment executing covered work.
  - The costs of Personal Protective Equipment used/expended in the execution of covered work.”

Please be advised that the items listed above appear to meet the definition found in Commission Rule 710:65-13-80 subsection (a) as being “directly used or consumed in the process of treatment” as “Other Materials” and therefore qualify for the exemption for purchases to reduce hazardous waste.

This response applies only to the circumstances set out in your request of January 17, 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,

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan  
Tax Policy Analyst