

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



January 26, 2006

RE: Tax status of Exemption for 100% Disabled Veterans

This is in response to your inquiry for clarification regarding the sales tax exemption for 100% Disabled American Veteran who are now deceased.

Please be advised that the sales tax exemption for disabled veterans in receipt of compensation at the one hundred rate found at O.S. 68 § 1357 (32) does not contain a provision extending the exemption to a surviving spouse. Therefore, the exemption ceases at the time of the veteran's death.

This response applies only to the circumstances set out in your request of January 26, 2006. 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