OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 15, 2006

RE: (Motor Fuel Tax) Clarification of taxability of certain organization.
Our File No. LR-06-115

Dear

This letter is in response to your inquiry of how to treat the for purposes of administering Oklahoma Motor Fuel Tax and the Petroleum Storage Tank Fee.

Oklahoma Statutes (68 O.S. Sections 500.10 and 354) provide for an exemption from Motor Fuel Tax and the Petroleum Storage Fee for sales made to the United States Government or any agency or instrumentality thereof, and other specified entities that are identified by statute. However, due to the fact that the Red Cross functions independently of the United States Government and is not specifically recognized by statute as being an exempt entity, the Red Cross is subject to such tax and fee.

If you should have any questions or need additional information you may contact me at 405-521-3133.

This response applies only to the circumstances set out in your request of June 30, 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.

Sincerely,
OKLAHOMA TAX COMMISSION

Mark J. Hendrix
Tax Policy Analyst