

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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August 28, 2006

Re: Our File Number LR-06-116; Tax exemption for 100% Disabled Veterans

Dear

This is in response to your request regarding information pertaining to the sales tax exemption for disabled veterans. Enclosed are copies of Oklahoma Tax Commission Rules 710:65-7-17 and 710:65-13-275 regarding the tax exemption for 100% Disabled Veterans. These rules have been adopted and are available on the Secretary of State's website [www.sos.state.ok.us](http://www.sos.state.ok.us).

Please be advised that sales made directly to the qualified person (100% Disabled Veteran) are exempt from sales tax.

If I can be of further assistance, please feel free to contact me.

Sincerely,

  
Brenda J. Sullivan  
Tax Policy Analyst

Enclosure