

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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October 19, 2006

Re: Our File Number LR-06-156; Sales tax on sales to contractors and subcontractors with construction contracts with churches

Dear

This is in response to your inquiry concerning whether a contractor or subcontractor that has a construction contract with a church, where the contract is dated prior to August 25, 2006, may make purchases exempt from sales tax under that contract, of tangible personal property necessary for carrying out that contract, if the date of the sale for those purchases is August 25, 2006 or later.

This letter is to confirm that so long as the dates of the sales of the construction materials are after August 25, 2006, then the sales of tangible personal property necessary for carrying out such construction contracts with churches by contractors or subcontractors to the churches are exempt.

, as a vendor, should obtain the documentation that was set out in our letter ruling LR-06-128, which was dated August 22, 2006, in order to document the sale is exempt.

This response applies only to the circumstances set out in your request of September 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,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst