OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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December 27, 2006

RE: Our file Number LR-06-171; Requirement for Disabled Veteran sales tax exemption

Dear

This is in response to your inquiry concerning the recent legislative change which expands the exemption for 100% disabled veterans to include sales for the benefit of the disabled veteran to a spouse or member of the household in which the veteran resides. You asked if the requirement is still the same to allow the exemption.

Please be advised that the requirement remains the same to allow the 100% disabled veteran sales tax exemption for electric services. In order to allow the exemption, the electric account is required to have the veteran's name as primary or secondary to match the exemption certificate. The exemption certificate is issued only to the qualifying veteran.

This response applies only to the circumstances set out in your request of October 10, 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,

Brenda J. Sullivan
Tax Policy Analyst