

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



Re: Our File Number LR-06-218; Tax status of ticket sales

Dear

This is in response to your correspondence wherein you presented a scenario regarding sales of tickets to different events/shows on your website. You asked if you should collect or pay sales tax on the sale of the tickets or is the venue or concert promoter responsible to pay the sales tax.

The specific fact scenario and transaction presented in your letter has never been addressed by this agency. We attempted to contact you by telephone to request additional information such as copies of contracts in order to make a definitive determination regarding the transaction presented in your correspondence. If you desire a definitive response, please furnish documentation, including, but not limited to, the applicable contract or agreement that fully explains the arrangement between you and the venues or concert promoters and examples of purchase orders, billing statements, statement of payment, release forms, etc., so that we can give you an answer regarding the specific responsibilities of the parties to this particular transaction.

Upon receipt of the additional information we will again review your request and be able to make a more informed determination of the status of the transaction presented. If you should have any questions or need additional information you may contact me at the above listed number.

Sincerely,

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst