OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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May 7, 2007

RE: Our File Number LR-06-220; 100% Disabled Veteran Sales Tax Exemption

Dear

This is in response to your request for clarification of the 100% Disabled Veteran Sales Tax Exemption. I have listed your questions below, followed by our response.

Several questions have arisen while serving families:

1. May the Veteran use his sales tax exemption for other family members if he/she is not the party responsible for the account?

Our Response: The exemption is for sales for the benefit of the qualified veteran.

2. May the Veteran's spouse continue to use the sales tax exemption after the death of the Veteran that holds the exemption.

Our Response: As the exemption presently exists, the surviving spouse of a 100% Disabled American Veteran, where the veteran qualifies for a sales tax exemption in Oklahoma, is not qualified to make purchases, exempt from sales tax after the death of the veteran.

3. Is the sales tax exemption applicable for the sales taxes incurred in the purchases of funeral merchandise and services for the deceased Veteran that held the exemption?

Our Response: No, same as response to question number 2.

Please find enclosed copy of Commission Rule 710:65-13-275 Exemption for disabled veterans in receipt of compensation at the one hundred percent rate.

This response applies only to the circumstances set out in your request of November 27, 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

Brenda J. Sullivan
Tax Policy Analyst