

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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



May 24, 2007

Re: Our File Number LR-07-008; Sales Tax on the sale of a generator

Dear :

This is in response to your inquiry concerning whether your company owes sales tax on the purchase of a generator which was shipped into Oklahoma for the addition of a fuel tank and then was shipped to your customer in Waco, Texas.

Since The Motor Shop is a vendor and it is purchasing the generator for resale, the "sale for resale" exemption will apply to the sale. As shown in the enclosed copy of Oklahoma Tax Commission Rule 710:65-13-200, as a vendor that is not a resident of Oklahoma, The Motor Shop does not have to hold an Oklahoma Sales Tax Permit. Instead, it may purchase goods for resale by stating to its vendor that it is purchasing for resale. The requirements of Oklahoma Tax Commission Rules 710:65-7-6 and 710:65-7-8 should be followed. In your instance, a copy or information concerning your Texas sales tax permit should be given. Copies of these two rules are also enclosed.

This response applies only to the circumstances set out in your request of January 11, 2007. 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

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION