OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

December, 04 2007

Re: LR-07-016
Disabled Veterans Exemption Inquiry

Dear

Please accept my apology for any inconvenience our delay in responding may have caused you due to not having received your initial request of January 29, 2007 in our office, the Tax Policy Division and we would like to express our sympathy for the loss of your husband, You had requested a ruling to see if a surviving spouse of a 100% disabled veteran could keep using the sales tax exemption permit.

Currently there are no statutes that allow a surviving spouse to continue using a Disabled Veterans sales tax exemption certificate; therefore you are not qualified to continue using it for tax exempt purchases. You may forward the exemption certificate to our Taxpayers Assistance Division along with a letter stating the reason for the return of the permit so that they may update their records.

This response applies only to the circumstances discussed in your written request of January 29, 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 there has been no change in applicable law.

If you should have any questions, please feel free to contact me.

Sincerely,

Oklahoma Tax Commission

Marc Morrison
Tax Policy & Research Division