OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

November 30, 2007

Re: LR-07-028
Sales Tax Inquiry regarding the refund request o

Dear

You had inquired if you can issue a credit back to your customer for the sales taxes that you charged. The exemption certificate is valid for and you may issue them a refund of the sales taxes that you charged.

710:65-13-40. Sales by churches; sales to churches

(b) **Sales "to" churches.** Generally, sales made directly to a church are exempt from sales and use tax. Only sales purchased by the church, invoiced to the church, and paid for by funds or check directly from the church, will qualify for the exemption. A vendor wishing to be relieved of liability to collect the tax should follow the requirements of *OAC* 710:65-7-6 and 710:65-7-15.

In order for you to receive a refund from the Oklahoma Tax Commission, you must show proof of the sale, (the same information that you sent to us, invoice, and exemption certificate), proof of refunding your customer, and make contact with our Credit & Refunds Section in writing for your refund. You may also contact them at 405 521-3270 for more information.

This response applies only to the circumstances discussed in your written request of February 16, 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