OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

February 27, 2007

Re: 100% DAV Sales Tax Exemption

Dear

This is a follow-up to our telephone conversation on February 26, 2007. Please find enclosed a copy of Oklahoma Tax Commission Rule 710:65-13-275, which sets out the provision of the sales tax exemption for disabled veterans in receipt of compensation at the one hundred percent (100%) rate and Commission Rule 710:65-7-17 which relates to Vendors' responsibility on sales to disabled veterans receiving compensation at the one hundred percent (100%) rate. Please note the rule states in part "the vendor must obtain either a copy of the exemption card issued the purchaser by the Tax Commission or the purchaser's name, address, and exemption number." This is the only requirement that the vendor needs in order to exempt the sale and to have proper documentation for their records. Also see a copy of the communication that was sent to all Oklahoma Vendors.

I hope this information will clear up any confusion that you have or that may occur in the future. You may also contact our Collections Division, Field Services at 405-521-3281 or write to Oklahoma Tax Commission, (c/o Field Services), P. O. Box 53341, Okla. City, OK 73152, to file a complaint regarding the D. A. V. Exemption for Vendors' Investigation Procedures. Please do not hesitate to write or call if you have any additional questions or if I can be of further assistance.

Sincerely,

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst

Enclosures

cc: