OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

May 15, 2007

RE: Our File Number LR-07-057; Lodging Tax/Exemption for 100% Disabled Veterans

Dear :

This is in response to your request for clarification regarding exemptions for disabled veterans as they relate to lodging tax.

Please be advised that the exemptions afforded disabled veterans in receipt of compensation at the one hundred percent rate found in O. S. Title 68 includes sales tax, vehicle excise tax and full fair cash value or property tax. The statutes do not contain a provision exempting 100% percent Disabled Veterans from paying lodging tax.

This response applies only to the circumstances set out in your request of March 2, 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,

Brenda J. Sullivan
Tax Policy Analyst