

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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July 19, 2007

Re: Sales taxability of yearly golf cart storage fees; Our File No. LR-07-087

Dear :

Your request for a letter ruling regarding the sales taxability of yearly golf cart storage fees has been forwarded to my attention for a response.

Section 1354(11) of Title 68 levies a sales tax on "dues or fees to clubs . . . including any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business." Oklahoma Administrative Code provision 710:65-19-49 specifically provides that cart storage fees are subject to sales tax.

Based on the foregoing, fees charged for yearly golf cart storage are subject to sales tax. Copies of the referenced statutory and administrative code provisions are enclosed.

This response applies only to the circumstances discussed in your request of May 21, 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.

Sincerely,

OKLAHOMA TAX COMMISSION

Christy J. Caesar
Tax Policy Analyst