OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

September 7, 2007

Re: Sales Tax Inquiry; LR-07-097

Dear :

I am writing in response to your request for a determination regarding the sales taxability of charges for the provision of hand led pony rides at birthday parties. You indicated in our telephone conversation of August 30, 2007 that your client offers for an hourly rate ponies along with handlers for birthday parties. The ponies are never provided or left without the handlers. The provision of ponies with handlers for birthday parties does not constitute a rental of tangible personal property nor does it fall within one of the enumerated transactions subjected to the sales tax levy in Section 1354 of Title 68.

This response applies only to the circumstances discussed in your request of July 12, 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

Christy J. Caesar
Tax Policy Analyst