OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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June 11, 2008

RE: LR-07-134
Sales & Use Tax Inquiry

Dear

Thank you for assisting me during our recent phone conversation and attached is a copy of the letter that your former associate, , had sent us. She had asked if sales tax would be applicable to dirt bikes, atv's, and other motor vehicles if your company decided to sell them to customers using third party shipping.

Our response:

Sales of motorized vehicles that are in excess of ten (10) horsepower are not subject to sales tax; instead they are subject to excise tax and title fees that are to be remitted by the buyer. Based upon your description of the vehicles, all would fall under this category.

I have attached a copy of the letter that Ms. Foreman sent to us as well as copies of the appropriate rules that are associated with the request.

This response applies only to the circumstances discussed in your fax request of August 30, 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
Marc Morrison
Tax Policy & Research Division