

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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March 10, 2008

Re: LR-07-159

Dear :

This is in response to your inquiry regarding whether the sale of spaces in a columbarium wall is subject to sales tax. Please be advised that the described sale is not one of the enumerated transactions for which a sales tax is levied.

This response applies only to the circumstances set out in your request of October 5, 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,

OKLAHOMA TAX COMMISSION


Brenda J. Sullivan
Tax Policy Analyst