OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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November 21, 2007

Re: ; Our File No. LR-07-183

I am writing in response to your inquiry regarding whether contractors may act as a purchasing agent for the and purchase construction supplies tax exempt.

Pursuant to 1356(10) of Title 68 a contractor which has a public contract with the and any subcontractors to that public contract may make purchases of tangible personal property or services necessary to carry out the public contract, exempt from sales and use tax. Oklahoma Administrative Code 710:65-7-13(c) sets forth the documentation that a vendor is required to obtain when making sales to contractors or subcontractors claiming exemption in accordance with Section 1356(10) of Title 68.

This response applies only to the circumstances discussed in your request of November 13, 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