

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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March 10, 2008

Re: LR-07-203

Dear

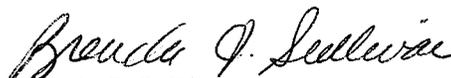
This is in response to your question wherein you asked if is exempt from sales tax for any purchases other than those that fall within our resale license? Examples are; sales tax on the purchase of office supplies or natural gas from

Please be advised that Oklahoma Statutes do not contain a specific statutory sales tax exemption for . Therefore, the museum is required to pay sales tax on its purchases not for resale.

This response applies only to the circumstances set out in your request of July 15, 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