OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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April 09, 2008

RE: LR-08-025
Sales Tax

Dear :

This is in response to your inquiry concerning the subject referenced above. In Oklahoma, all sales not explicitly exempted from sales tax are subject to the tax. There is no specific exemption for purchases by interstate common carriers and therefore, such sales are subject to the tax.

This response applies only to the circumstances discussed in your written request of January 29, 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.

If you should have any questions, please feel free to contact me.

Sincerely,

Oklahoma Tax Commission

Marc Morrison
Tax Policy & Research Division