OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

April 15, 2008

RE: LR-08-050
Sales Tax

Dear

Based on your letter, you have stated that you were charged sales tax for the even though you are outside the city limits and what are the procedures for receiving a refund for these taxes.

Our Response:

Based upon our research, your zip code has a combined state and county rate of 4.75% and is properly stated on our web site (attachment enclosed).

Any refund for the sales taxes that you were charged, must come from the vendor. Once the vendor has refunded the customer then the vendor must request a refund from the Oklahoma Tax Commission while showing documentation that the customer was refunded.

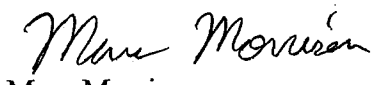
Our best recommendation is for you, as the customer, to re-contact the vendor(s) for a refund and inform them that you were charged an incorrect tax rate for your zip code and that they may verify the correct tax rate on our website at OKTAX.STATE.OK.US.

This response applies only to the circumstances discussed in your written request of March 31, 2008. 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