OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

June 26, 2008

RE: LR-08-062
Sales tax inquiry

Dear

You have inquired if the publications that you have described are magazines, since they are published to the general public, published every two months, and contain articles and advertising.

Our response:

Based upon your descriptions, the publications that you are referencing describe a publication or a magazine and therefore exempt from sales tax. I have attached the appropriate information that is outlined in rule 710:65-13-190 for your convenience.

This response applies only to the circumstances discussed in your written request of May 07, 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.

Sincerely,

Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division

TAX POLICY &
RESEARCH DIVISION

MAY 09 2008

May 7, 2008

Tax Policy
OK Tax Commission
P.O. Box 269060
Oklahoma City, OK 73126

To Whom It May Concern:

I am writing you for clarification of just what constitutes a "magazine" which would fit the criteria of state sales tax exemption. The specific magazines I'm questioning are published for the general public, anyone interested in, or becoming interested in, quilting. Most of these magazines, such as
are published every two months, and contain articles, advertisements and patterns relating to
Another publication, contains advertisements not quilt related, specifically the
and safety bathing chairs. Many of these types of magazines contain recipes and other household articles from time to time.

I would appreciate an opinion from your office as to whether or not these magazines are state sales tax exempt. I believe my question could include all types of "craft" magazines. Thank you in advance for your efforts on my behalf.

Sincerely.

OKLAHOMA
TAX COMMISSION

MAY 09 2008

ACCOUNT MAINTENANCE
DIVISION