OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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July 21, 2008

RE: LR-08-088
Sales Tax Inquiry

Dear

You have inquired if is responsible for charging and collecting sales tax on its sale of titled motor vehicles coming off lease to the lessee/purchaser and remitting on its tax return, or is the lessee/purchaser responsible for paying tax when the vehicle is re-titled into their name?

Our Response:

The sale of motor vehicles is not subject to Oklahoma Sales tax, instead excise tax is charged when the vehicle(s) are re-titled. I have attached Oklahoma Tax Commission rule 710:65-13-30 for you to examine.

This response applies only to the circumstances discussed in your telephone request of June 26, 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,

Marc Morrison

Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division