

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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



September 18, 2008

RE: LR-08-109  
Sales Tax Inquiry

I am writing this letter in response to your inquiry regarding the sales made to out of state customers and your status as a retail outlet.

Facts:

is a manufacturer of trailers and truck beds who wholesales to its dealers while occasionally making sales at the local level.

You have asked if you qualify as a "retail outlet" and if the property you sell is subject to sales taxes if your prospective dealer signs a form or statement stating that the property you have sold to them will be immediately taken out of the State of Oklahoma and will not be used in Oklahoma as mentioned in Oklahoma Tax Commission Rule 710:65-13-152.1?

Our Response:

**"Retail outlet"** means any place where sales of tangible personal property are made in small quantities to ultimate consumers to meet personal needs, rather than for commercial or industrial uses of the articles sold. Based upon your description of your company, you do not meet the criteria for a "retail outlet" since you have stated the majority of your sales are to dealers for resale in other states and sales that are made to the public are rare.

Sales tax will not be due on the sale of property that is to be immediately taken out of Oklahoma and not to be used in Oklahoma so long as the proper documentation has been presented from your dealers as you have previously stated that is found in Oklahoma Tax Commission Rule 710:65-13-152.1.

This response applies only to the circumstances discussed in your written request of July 30, 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,

A handwritten signature in cursive script, appearing to read "Marc Morrison".

Oklahoma Tax Commission  
Marc Morrison  
Tax Policy & Research Division