OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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March 23, 2009

Re: LR-08-115, Sales Tax Inquiry of Export

Dear

This is in response to your request for an approval of exemption on state sales tax on all goods that are being delivered to Kenya, Africa by What follows is verbatim your facts and our response thereto.

Facts:

Orders are requested by which is located in Guthrie Oklahoma. Once procurement of the requested goods has been completed, these goods are placed into a forty foot container for shipment overseas. The containers are shipped directly to the Port of Houston and then on to their final port in Kenya. Upon purchase of these good in Oklahoma baring the goods are small enough to fit into a forty foot container, these goods are delivered to the Guthrie Airport a staging area for loading. I might add the Guthrie Edmond Regional Airport is an extension of the Oklahoma City Airports Foreign Trade Zone. These good are stored at the airport staging area until we can fill up the shipping container, and have it sealed for shipping to the Port of Houston. Upon arrival to Houston, Texas the container is then loaded onto a ship for ocean freight transport to Kenya Africa the final destination.

Our Response:

Pursuant to Oklahoma Tax Commission Rules 710:65-13-90 a sale made within Oklahoma for export is exempt as a sale for resale if the conditions are met as outlined in the rule. Further, a vendor who makes a sale for export may relieve himself of liability if he follows the requirements as set out in Commission Rule 710:65-13-90 and 710:65-7-8.1. See Commission rules on our website: www.oktax.state.ok.us.

This response applies only to the circumstances discussed in your request of August 8, 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

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst