October 17, 2008

RE: LR-08-128
Sales Tax Inquiry

Dear

I am writing this response to your inquiry regarding the leasing of generators to

Facts:

purchased generators on trailers and is currently leasing them to who re rent these generators out to customers.

Your Question:

Is this sale taxable since has its own sales tax permit?

Our Response:

This transaction is exempt from sales tax since it is considered a sale for resale and in order for you to make future sales exempt, you should obtain the proper information that is detailed in Oklahoma Tax Commission rule 710:65-7-8 (a copy has been enclosed for your convenience).

In order for you to request a refund of sales tax, you may contact the Credits and Refunds section of the Account Maintenance Division at (405) 521-3270. They will need a written request along with any relevant information regarding amounts, reporting periods, and other information that you can furnish.
This response applies only to the circumstances discussed in your written request of September 05, 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