

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



March 17, 2009

Re: LR-09-009: Sales taxability of parking lot rentals

Dear :

This is in response to your request for a clarification on taxable sales on parking lot rental in Oklahoma with regard to sales and use tax. What follows is verbatim your facts and requested ruling and our response thereto.

Facts:

The rental of parking lot spaces is not part of the office rental agreement.

Questions:

Does the rental of the parking lot spaces generate a taxable sale for OK sales and use tax purposes?

Our Response:

Yes. Section 1354 (7) of Title 68 specifically levies a sales tax upon the service of furnishing storage or parking privileges by auto hotels or parking lots.

Questions:

If the parking lot spaces were bundled with the office rental within the contract rental agreement would the answer be different for purposes of OK sales and use tax?

No. The charges attributable to the furnishing of parking lot spaces would be subject to sales tax.

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION

This response applies only to the circumstances discussed in your request of January 10, 2009. 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

A handwritten signature in cursive script, appearing to read "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst