

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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

February 24, 2009

Re: Sales Tax Inquiry; Our File No. LR-09-023

Dear

I am writing in response to your inquiry regarding whether \_\_\_\_\_ may obtain a sales tax permit to purchase, exempt for resale, parts to be used to repair and or enhance used motor vehicles held for resale.

It is my understanding based on your correspondence of February 18, 2009 and our telephone conversation that \_\_\_\_\_ is in the business of selling used motor vehicles. As part of its business, \_\_\_\_\_ purchases and pays sales tax thereon, new and used parts to be added to the used motor vehicles it holds for resale.

Based on the above, \_\_\_\_\_ qualifies for a sales tax permit and upon issuance may purchase, exempt from sales tax, new, repair and replacement parts which will be placed on motor vehicles that are being held for resale.

This response applies only to the circumstances discussed in your request of February 18, 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



Christy J. Caesar  
Tax Policy Analyst