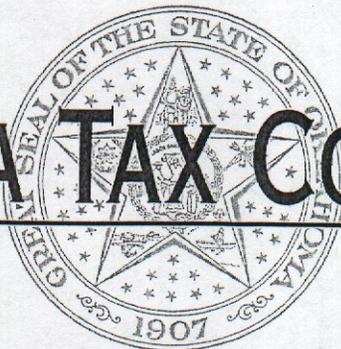


OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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



July 11, 2011

Re: LR-09-81; Sales taxation of concert tickets

Dear [REDACTED]

This is in response to your request for clarification regarding the sales taxation of Concert Tickets for an event to be held on Indian Tribal lands. Set forth verbatim are your facts and questions and the response thereto.

FACTS

We are respectfully requesting a clarification as to the sales taxation of Concert Tickets for an event to be held on Indian Tribal lands, but sold by our company which has locations in Missouri, Oklahoma and Arkansas. Sales of product on Tribal lands is tax exempt. We are a broker who receives for example 50 tickets that we will sell for \$50 each. We give all proceeds to the [REDACTED] tribe. We are then given a \$1 commission per ticket for being the ticket agent. Missouri Sales tax division told me that since the presentation was out of state that I did not have to collect Missouri sales tax. I would like to do the same for sales from our Oklahoma and Arkansas stores. None of our stores are on tribal lands although all Oklahoma stores are on PRIOR tribal reservations. Please contact me if I can help explain better. Information as how to report these sales would also be helpful.

RESPONSE

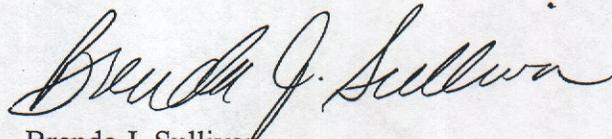
The location where a sale is sourced determines the taxes that are to be charged. Retail sales are sourced in accordance with 68 O.S. § 1354.27 to the location where the purchaser or the purchaser's donee receives the product. Oklahoma Administrative Code 710:65-18-2 provides that "receive" and "receipt" does not include possession by a shipping company on behalf of the purchaser. State and any applicable local sales tax should be collected, reported and remitted to the Tax Commission on all sales sourced to Oklahoma.

Copies of the referenced statutory and administrative rule provisions are attached.

This response applies only to the circumstances discussed in your request of May 29, 2009. Pursuant to Oklahoma Administrative Code 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 that reads "Brenda J. Sullivan". The signature is written in black ink and is positioned above the printed name and title.

Brenda J. Sullivan
Tax Policy Analyst