

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

PHONE (405) 521-3133  
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August 03, 2009



Re: LR-09-104  
Sales tax inquiry

Dear [REDACTED]

I am writing in response to your inquiry regarding sales tax that is levied on a mobile office trailer. Set forth verbatim are the facts presented along with the questions posed and responses thereto.

Facts:

You are renting or selling equipment including mobile office trailers to contractors that are hired by exempt entities, such as school districts.

Question:

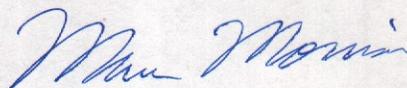
Can you give us a ruling on the Sales Tax Liability of Mobile Office Trailers rented by Construction Contractors with construction contracts with Exempt entities specifically School Districts?

Our Response:

The sale or lease of supplies and equipment to a contractor that has been hired by a school district or other exempt entity that is necessary to complete a construction project are exempt to sales and use tax. These sales are exempt so long as the contractor has provided you with the necessary documentation to exempt the sale. However, the sale or lease of a mobile trailer for use as a job site office is not considered to be directly essential for construction and is subject to sales tax.

This response applies only to the circumstances discussed in your email request of July 30, 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,

A handwritten signature in blue ink that reads "Marc Morrison". The signature is written in a cursive style with a large, stylized initial "M".

Oklahoma Tax Commission  
Marc Morrison  
Tax Policy & Research Division