OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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September 15, 2009

Re: LR-09-115; Exempt status of aircraft repair parts

Dear Mr.

This is in response to your correspondence wherein you asked are all aircraft engine oils, hydraulic oils and greases exempt from Oklahoma sales tax for individuals or business if used for engine repair, oil changes or general maintenance of aircraft?

Section 1357(28) of Title 68 exempts from sales tax "sales of aircraft engine repairs, modification, and replacement parts, sales of aircraft frame repairs and modification, aircraft interior modification, and paint, and sales of services employed in the repair, modification and replacement of parts of aircraft engines, aircraft frame and interior repair and modification, and paint."

Therefore, sales of aircraft engine and hydraulic oils and aircraft greases are exempt from sales tax.

This response applies only to the circumstances discussed in your request of July 8, 2009. Pursuant to Oklahoma Administrative Code 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

Brenda J. Sullivan
Tax Policy Analyst