OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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February 26, 2010

Re: LR-09-168; Sales Tax Inquiry

Dear :

I am writing in response to your request regarding the sales tax treatment of activities associated with the It is my understanding based on your correspondence, our telephone conversations, and the Forum's website that Oklahoma is hosting the consisting of speakers, breakout sessions, exhibit booths, dinners, and receptions for approximately 1500 people from across the world. A person may register for the full conference for $475.00 which includes all sessions, access to the exhibit hall, and all meals (2 luncheons, off-site dinner and 2 receptions) or a person may register for the Full Conference Day 1 or the Full Conference Day 2 for a fee of $275.00 per day.

Conference registration fees do not constitute tangible personal property nor do sales of conference admissions fall within one of the enumerated transactions subject to sales tax under Section 1354 of Title 68 of the Oklahoma Statutes. However, purchases in Oklahoma of tangible personal property or taxable services to provide goods and services to the conference attendees are subject to sales tax. [1] Likewise, use tax is due on tangible personal property when purchased out-of-state and brought into Oklahoma for use or consumption. [2]

Copies of the referenced statutory and administrative code provisions are enclosed.

This response applies only to the circumstances discussed in your request of October 13, 2009 and the supplemental information referenced above. 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

Marc Morrison
Tax Policy Analyst

[1] Oklahoma Administrative Code 710:65-1-7 and 710:65-19-309
[2] 68 O.S. § 1402