OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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November 18, 2009

Re: Sales Tax on Pool Admissions; LR-09-183

Dea

This is in response to your inquiry regarding the tax status of admissions, funded by donations, to a municipally owned pool.

Section 1356(23) of Title 68 provides an exemption for "dues or fees, including free or complimentary dues or fees which have a value equivalent to the charge that could have otherwise been made, to . . . municipally-owned recreation centers for the use of facilities and programs."

Therefore, admission fees, including those funded by donations, to swimming pools located at "municipally owned recreation centers" are exempt from sales tax in accordance with Section 1356(23) of Title 68.

This response applies only to the circumstances discussed in your request of November 16, 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

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst

cc: Bill Winters, Deputy Director Account Maintenance