OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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November 18, 2009

Re: Sales Tax Inquiry; LR-09-192

I am writing in response to your inquiry regarding the sales taxability of sales of calendars to your customer who is in the carpet cleaning business in

The sale of tangible personal property, certain services and other enumerated transactions, unless specifically exempted by the provisions of the Oklahoma Sales Tax Code, are subject to the levy of sales tax. 68 O.S. §1354. Exemptions from sales tax are found in Sections 1355, 1356, 1357, 1358, 1359, and 1360 of the Oklahoma Sales Tax Code. No specific statutory exemption has been claimed or documented by your customer purchasing the calendars. Therefore, sales tax should be collected, reported and remitted to the Tax Commission on the gross receipts attributable to the sale of calendars.

Contemporaneously with the faxing of this letter ruling, copies of the referenced statutory provisions along with the informational booklet Sales Tax Vendor Liability Notice, Rules and Forms will be emailed to you. The referenced informational booklet sets forth the properly completed documentation that must be obtained from a purchaser claiming a sales tax exemption and retained by the vendor in order for the vendor to be relieved of any liability for the sales tax and the duty to collect imposed by 68 O.S. § 1361 of Title 68. Further, as requested, a current rate chart is attached.

This response applies only to the circumstances discussed in your request of October 28, 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,

Christy J. Caesar

Christy J. Caesar
Tax Policy Analyst