OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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April 6, 2010

Re: Sales taxability of charges for conference registration; Our File No. LR-10-052

Dear

I am writing in response to your request for a ruling regarding the sales taxability of conference registration fees. It is my understanding based on our telephone conversation that the conducts continuing education conferences for which a person may register for a flat fee which includes conference access and meals.

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. Generally, purchases in Oklahoma of tangible personal property or taxable services to provide goods and services to the conference attendees are subject to sales tax. Likewise, use tax is due on tangible personal property when purchased out-of-state and brought into Oklahoma for use or consumption. However, since sales to the University of Oklahoma are exempt from the imposition of sales and use tax, no tax is due on the purchase thereof.

Sincerely,

OKLAHOMA TAX COMMISSION

Christy J. Caesar
Tax Policy Analyst