# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

August 11, 2011

COPY

Re: Sales tax exemption status of Our File No. LR-10-066

Dear

Upon review of the comments and questions contained in your correspondence of April 7, 2010, please be advised that the various types of non-profits set forth in Section 1356 of Title 68 of the Oklahoma statutes have been previously granted a sales tax exemption by the Oklahoma Legislature. These statutory exemptions are administered by the Tax Commission through the sales tax exemption application process. In order to qualify for one of the statutorily provided exemptions, an applicant must wholly meet the specific requirements for exemptions contained therein.

This response applies only to the circumstances discussed in your request of April 7, 2010. 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 Sullivan
Tax Policy Analyst