

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR



PHONE (405) 521-3133
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December 27, 2010

Re: LR-10-148; (Sales Tax Inquiry)

Dear

I am writing this letter in response to your request regarding sales tax. Set forth verbatim are the facts presented along with the question posed and the response thereto.

Facts

Our client is a private, non-for-profit, religious college (the "college") located in Oklahoma. The college periodically uses their on-campus facilities to host religious events which are similar to conferences in that speakers present information on different topics, and then break-out sessions are held for further discussion by attendees. These events are directed towards the college's student body but are also open to the public. The event requires registration and the payment of \$39 to \$300 in registration fees.

Question

Is this type of event a taxable amusement and would the registration fee be subject to sales tax based on Oklahoma Administrative Code 710:65-19-6?

Response

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.

This response applies only to the circumstances discussed in your written request of July 29, 2010. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION

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

A handwritten signature in cursive script that reads "Marc Morrison".

Marc Morrison
Tax Policy Analyst