# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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March 28, 2011

RE: LR-11-008 ( Sales Tax Inquiry)

Dear

This is in response to your inquiry regarding whether a "lessor of semi truck trailers [should] charge a lessee sales tax under a long term lease, when the trailers are also tagged and licensed for highway use?"

Leases of twelve months or more of semi truck trailers in which the owners of the trailers have paid the vehicle excise tax pursuant to Section 2103 of Title 68 are exempt from levy of sales tax. 68 O.S. § 1355(6).

This response applies only to the circumstances discussed in your written request of January 07, 2011. Pursuant to Commission Rule 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

Marc Morrison
Tax Policy Analyst