OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
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March 14, 2011

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Re: LR-11-022; Taxability of educational conferences

Dear

This is in response to your request regarding whether the registration for educational conferences which the a non profit organization, sponsors are subject to sales tax.

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. However, purchases in Oklahoma of tangible personal property or taxable services to provide goods and services to the conference attendees are subject to sales tax. [1] Likewise, use tax is due on tangible personal property when purchased out-of-state and brought into Oklahoma for use or consumption. [2]

Copies of the referenced statutory and administrative code provisions are enclosed.

This response applies only to the circumstances discussed in your request of January 24, 2011. 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.

OKLAHOMA TAX COMMISSION

Brenda J. Sullivan
Tax Policy Analyst

[1] Oklahoma Administrative Code 710:65-1-7 and 710:65-19-309
[2] 68 O.S. § 1402