OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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

August 24, 2011

[redacted]

RE: Our File No. LR -11-049; Sales Tax Inquiry

Dear [redacted]

The Tax Policy Division is unable, without additional information, to provide a definitive response to your request regarding the application of Oklahoma sales tax to equipment [redacted] is using in Oklahoma for several months which is rented from an out-of-state vendor. However, attached are copies of Oklahoma Administrative Code 710:65-18-4, **Sourcing for lease or rental of tangible personal property,** 710:65-18-3 **(Sourcing of retail sales)** and 710:65-18-2 **(Definitions)** for your review.

If you are still in need of a letter ruling, please provide a copy of the applicable rental agreement, specific details regarding payment arrangements, and whether [redacted] is being charged another states sales taxes on the rental.

This response applies only to the circumstances discussed in your written request of November 06, 2009. 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

Marc Morrison
Tax Policy Analyst