OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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August 17, 2011

Re: LR-10-084; Sales taxability of Newspapers

Dear :

In response to your request of July 7, 2011, attached is a copy of Section 1354(A)(1) of Title 68 of the Oklahoma Statutes which specifically exempts newspaper sales from the imposition of sales tax in Oklahoma.

This response applies only to the circumstances discussed in your request of July 7, 011. 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

Brenda J. Sullivan
Tax Policy Analyst