

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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October 4, 2011

Re: LR-11-102; 100% Disabled Veteran Sales Tax Exemption

Dear [REDACTED]

This is in response to your request regarding the sales tax treatment of certain sales to surviving spouses of 100% disabled veterans. Set forth is the question posed and a response thereto

QUESTION

The deceased person had a tax exempt permit for 100% Disabled Veteran. Is it allowable for the spouse to use that permit to be exempt from taxes on the funeral for the deceased person/permit holder?

RESPONSE

No, the exemption afforded 100% Disabled Veterans pursuant to Section 1357(34) of Title 68 of the Oklahoma Statutes does not exempt from sales tax taxable items purchased for the deceased veteran's funeral as the exemption terminates upon the death of the qualified veteran.

This response applies only to the circumstances discussed in your request of August 26, 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.

Sincerely,

OKLAHOMA TAX COMMISSION

Brenda J. Sullivan
Tax Policy Analyst

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