OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

December 2, 2011

Re: Our File Number LR-11-116

Dear

Please be advised that generally charges for room rental for events such as professional meetings, banquets, wedding receptions, and reunions, do not fall within the Oklahoma sales tax levy. However, room rental charges by health spas, clubs including golf and country clubs or any similar facility or business are subject to sales tax pursuant to Section 1354(12) of Title 68 of the Oklahoma Statutes, copy enclosed.

This response applies only to the circumstances discussed in your request of September 13, 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

Brenda J. Sullivan
Tax Policy Analyst