OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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April 04, 2013

RE: LR-12-006 (Sales and Use Tax Inquiry)

Dear

Based upon the information submitted in your request of December 11, 2011, we are unable to respond regarding the scenarios presented on behalf of your client without more information. However, attached are the applicable statutory and administrative rule provisions governing a business's requirement to register in this state for purposes of collecting Oklahoma sales and use tax.

Additionally, other Chapter 65 Sales and Use Tax rule provisions that relate to statutory exemptions and vendor's relief from liability to collect sales/use tax along with sales and use tax forms can be found on the Oklahoma Tax Commission's website, www.tax.ok.gov under the headings "rules & decisions" and "forms & publications", respectively.

Presently, the State of Oklahoma offers no Amnesty for delinquent vendor sales or use taxes and if you believe that your client is delinquent in the filing and or remittance of Oklahoma sales or use tax, you may contact our Compliance Division at (405) 522-4101.

This response applies only to the circumstances discussed in your written request of December 21, 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

Marc Morrison
Tax Policy Analyst