# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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

November 08, 2012

RE: Sales Tax Inquiry; LR-12-093

Dear

Based on my understanding, your company, makes and installs signs and currently holds Oklahoma sales tax permit numbe For the sign and installation you bill your customer a lump sum and collect sales tax thereon.

Vendors who hold a valid Oklahoma sales tax permit may purchase exempt from sales tax, items to be resold to their customers. 68 O.S. § 1357(3). A vendor, holding a sales tax permit, may purchase concrete for resale, exempt from sales tax, for use in erecting a sign, since the purchaser will bill the concrete to its customer and add sales tax on the charge.

Under the described circumstances, pursuant to its sales tax permit, can purchase for resale the concrete to install/erect signs for its customers exempt from sales tax.

Should you have any questions, you may contact me at (405) 521-3133.

This response applies only to the circumstances discussed in the request of November 6, 2012. Pursuant to Oklahoma Administrative Code Rule 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