

# OKLAHOMA TAX COMMISSION



TAX POLICY DIVISION  
RICK MILLER, DIRECTOR

PHONE (405) 521-3133  
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September 16, 2013

Re: Our File Number LR-13-057; Sales tax inquiry

Dear

This is in response to your inquiry concerning whether sales tax is due on a sale to a 100% Disabled America Veteran qualifying for the sales tax exemption pursuant to Section 1357(34) of Title 68 of the Oklahoma Statutes when the purchase is completed by a spouse or household member who has presented an exemption card that has been issued to the qualifying veteran.

Please be advised that if the spouse or household member presents the exemption card issued to the 100% Disabled American Veteran and states that the purchase is being made on behalf of the veteran and the veteran has an interest in the funds being used<sup>1</sup>, then the sale is exempt from sales tax. For example, the funds, e.g., check or credit card, used to make the purchase must reflect the qualified veteran's name as an account holder in order for the purchase to qualify for the exemption. Otherwise, the sale is subject to sales tax.

Please note that, effective August 24, 2012, the sales tax exemption for 100% disabled veterans was expanded to include sales to the surviving spouse of a deceased qualified veteran if the surviving spouse has not remarried. Sales qualifying for exemption are limited to \$1,000 per year for a qualifying surviving spouse. To properly document this exemption a surviving spouse of a qualifying veteran is issued an exemption card by the Tax Commission.

Enclosed are copies of the above-referenced Oklahoma statutory and administrative rule provisions.

This response applies only to the circumstances discussed in your request of August 7, 2013. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally

<sup>1</sup> OAC 710:65-13-275(d).

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

A handwritten signature in black ink that reads "Brenda J. Sullivan". The signature is written in a cursive style with a large initial "B".

Brenda J. Sullivan  
Tax Policy Analyst