OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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July 16, 2014

[redacted]

RE: LR 14-011 (Sales Tax Inquiry)

Dear [redacted]

In response to your letter ruling request regarding Oklahoma sales tax, please be advised that the sales tax exemption afforded manufacturers and other businesses in Oklahoma along with the other issues addressed in your correspondence are discussed in Oklahoma administrative rule provisions which can be found on the Oklahoma Tax Commission's website, www.tax.ok.gov under the headings "Rules & Decisions" and "Oklahoma Tax Commission Rules", Chapter 65. Sales and Use Tax.

The specific subchapters of Chapter 65 related to your matters of inquiry are set forth as follows:

Subchapter 7. Duties and Liabilities, beginning on page 23
Subchapter 9. Permits, beginning on page 34
Subchapter 11. Credits and Refunds, beginning on page 43
Subchapter 13. Sales & Use Tax Exemptions, beginning on page 45

This response applies only to the circumstances discussed in your written request of January 4, 2014. 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