OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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September 10, 2014

[redacted]

RE: LR-14-053 (Sales tax inquiry)

Dear [redacted]

This letter is in response to your request regarding Oklahoma sales tax. Set forth verbatim are the facts presented along with the response thereto.

Facts:

Company A, sister company to Company B leases vehicles and special mobile machinery to Company B. All of Company A's assets are either vehicles or special mobile machinery. Some of the equipment being leased is in Texas and some of it is in Oklahoma. All of it is licensed and registered in Oklahoma. If Company A transfers all of its assets to Company B as part of a bulk sales and Company B reregisters all of the equipment in Oklahoma and pays the appropriate excise tax upon registration, would any sales tax be due in Oklahoma on this transaction.

If the equipment that is located in Texas is registered in Texas would any sales tax be due in Oklahoma? Texas motor vehicle tax would be due on the registration of motor vehicles to Texas.

Response:

Oklahoma sales tax would not be applicable to either of the above-described fact patterns.

This response applies only to the circumstances discussed in your written request of August 9, 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