

OKLAHOMA TAX COMMISSION

*AG
TAX
Letter*

October 19, 2000

TAXPAYER ASSISTANCE DIVISION
Russ Nordstrom, Director
(405)522-0018

Oklahoma State University TPA
208 G Whitehurst
Whitehurst Hall
Stillwater OK 74078

FEI 736017987

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by Oklahoma State University, Stillwater, Oklahoma. This entity of government is exempt from payment of state/local sales tax pursuant to Title 68 O.S. 1999 Supp., Section 1356(1) which we quote in part:

There are hereby specifically exempted from the tax levied by this article:

* * *

(1) Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state; . . .

Pursuant to 68 O.S. Section 1404, any purchase exempt from sales tax is also exempt from use tax.

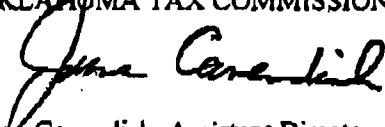
Because we do not issue "sales tax permits" to government entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Expenses, including travel, incurred on a reimbursable basis are not sales tax exempt.

The response contained in this letter applies only so long as you maintain the status set out in your application of October 18, 2000 . Any change in your status may invalidate this letter. This letter may not be used to establish sales/use tax exemption status by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-5160.

Sincerely,

OKLAHOMA TAX COMMISSION



June Cavendish, Assistant Director
Taxpayer Assistance Division

JC:lw

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