

OKLAHOMA TAX COMMISSION

February 23, 2000

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

Jenks Public Schools
205 East B St
Jenks OK 74037

TPL

FEI 736021239

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by Jenks Public Schools, Jenks, Oklahoma. We recognize public schools to be exempt from payment of sales tax pursuant to Title 68 O.S. 1999 Supp., Section 1356(10) which we quote in part:

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

* * *

(10) Sale of tangible personal property or services to any county, municipality, rural water district, public school district, the institutions of the Oklahoma system of higher education

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 entities for the purpose of purchasing for their own use or consumption, 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 February 22, 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) 521-3160.

Sincerely,

OKLAHOMA TAX COMMISSION



June Cavendish, Assistant Director
Taxpayer Assistance Division

JC:lw