

OKLAHOMA TAX COMMISSION



TAXPAYER ASSISTANCE DIVISION

Russ Nordstrom, Director
(405)522-0018

Custer County
PO Box 300
Arapaho OK 73620

TPL

TPA Ref. No. 970453

RE: Federal Employer Identification No. 736006363

Dear Sir/Madam:

This is in response to your request for documentation concerning the sales taxability of purchases made by the Custer County, Arapaho, Oklahoma. This entity of government is exempt from payment of state/local sales taxes pursuant to Title 68 O.S. 1996 Supp., Section 1356(1) which reads as follows:

"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;
-"

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

The response contained in this letter applies only to the fact situation provided in your letter of July 23, 1997. Any change in the facts surrounding the transaction described, invalidates this letter. This letter may not be used by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3279.

Sincerely,

OKLAHOMA TAX COMMISSION

/s/ Russ Nordstrom, Director

Russ Nordstrom, Director
Taxpayer Assistance Division

RN:LW:tls

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION

OTX0024-10-97-BT

13-54-R-10-97

Non-Transferable

OKLAHOMA TAX COMMISSION
Sales Tax Exemption: State Governments

Title 68, O.S. 2002 Supp., Section 1356(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 are hereby exempted from the tax levied by this article.

PERMIT NUMBER
873895

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN EXPLANATION THE REVERSE SIDE.

BUSINESS LOCATION	NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
CUSTER COUNTY PO BOX 300 ARAPAHO, OK 73620 United States	921190	2003	OCT 17 2006	<u>NON-EXPIRING</u>

CUSTER COUNTY
PO BOX 300
ARAPAHO, OK 73620-0300
United States

/s/Thomas E. Kemp, Jr.
/s/Jerry Johnson
/s/Constance Irby

Chairman
Vice-Chairman
Secretary-Member