



OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

ROBERT E. ANDERSON, Chairman
ROBERT L. WADLEY, Vice-Chairman
DON KILPATRICK, Sec'y-Member

2501 LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 73194-0010

BUSINESS TAX DIVISION

September 22, 1989

405/521-4316

Liberty Heights Christian Church
1802 Elm Avenue
Lawton, OK 73505

Attn: D.A. Blomgren, Treasurer

Dear Sir/Madam:

We recognize your church to be sales tax exempt by statute pursuant to Title 68, O.S. 1988 Supp., 1356(F) which states:

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

(F) Sale of tangible personal property or services to or by churches except sales made in the course of business for profit or savings, competing with other persons engaged in the same or similar business;"

We do not issue "sales tax exempt numbers" to churches. You may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Any sales or purchases of tangible personal property and services to or by churches to be used directly in the furtherance of religious activities are exempt from sales and/or use tax. 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 recent letter. 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 you have any questions concerning this matter, please contact me.

Sincerely,

BUSINESS TAX DIVISION

A handwritten signature in cursive script, reading "Harold W. Dozier".

Harold W. Dozier
Administrator

HWD:gp