

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR



PHONE (405) 521-3133
FACSIMILE (405) 522-0063

December 11, 2008

Re: LR-08-131 (Motor Fuel Tax) regarding fleet card purchases.

Dear

This letter is in response to your inquiry regarding the process associated with claiming tax exempt sales of fuel purchased by exempt entities using the .

Based on the transaction scenario set out in your letter, should prepare an Ultimate Vendor Certificate and send it to , who then would need to reimburse the tax associated with the exempt sales. would then sign the Ultimate Vendor Certificate and forward it to their suppliers who would then reimburse the tax for such sales (68 O.S. Section 500.13).

For validation purposes of the exempt sales, shall keep on file a completed Exemption Certificate (Form enclosed).

If you should have any questions or need additional information you may contact me at 405-521-3133.

This response applies only to the circumstances set out in your request of August 27, 2008. Pursuant to Commission Rule 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 that there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

Mark Hendrix
Tax Policy Analyst