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OKLAHOMA TAX COMMISSION

January 8, 2002

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

City of Tulsa TPA
200 Civic Center
Tulsa OK 74103

FEI 736005470

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by the City of Tulsa, Oklahoma. This entity of government is exempt from payment of state/local sales tax pursuant to Title 68 O.S. 2000 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.

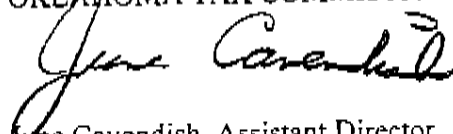
Because we do not issue "sales tax permits" to government entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Expenses, including travel, incurred on a reimbursable basis are not sales tax exempt.

This exemption does not expire, but the response contained in this letter applies only so long as you maintain the status set out in your application of January 8, 2002. 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



Jane Cavendish, Assistant Director
Taxpayer Assistance Division

JC:lw

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