

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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March 27, 2003

Re: Our File Number LR-03-001; Sales tax on leases of aircraft.

This is in response to your inquiry concerning the need to charge sales tax on the proceeds of aircraft leases.

There is an exemption in the sales tax code for leases of aircraft on which the aircraft excise tax has been paid or where the aircraft is exempt from the aircraft excise tax. Copies of these statutes are enclosed.

This response applies only to the circumstances set out in your request of December 18, 2002. 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.

If I can be of further assistance, please feel free to contact me.

Sincerely,  
OKLAHOMA TAX COMMISSION



Michael G. Pillow  
Tax Policy Analyst