

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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September 23, 2004

Re: Our File Number LR-04-117; Swimming Pool Fees Charged by

Dear

This is in response to your inquiry concerning whether sales tax is due on the fees charged by the for the use of its swimming pool. You state that the fees are charged at a daily rate of \$4.00 per person and that the fee is paid by both members and non-members.

Oklahoma Tax Commission Rule 710:65-19-77 specifically excludes from sales tax, "Dues or fees paid to YMCAs or YWCAs or municipally-owned recreation centers for the use of facilities or programs." Therefore, the does not have to charge sales tax on the \$4.00 fee paid by persons using the swimming pool.

A copy of this rule is enclosed.

This response applies only to the circumstances set out in your request of June 15, 2004. 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