

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 29, 2005

Re: Our File Number LR-05-100; Sales tax on sales of aircraft avionics

Dear I

This is in response to your inquiry concerning whether sales tax is due on certain transactions relating to avionics. Below, I have copied your question concerning the amendment of 68 O.S. Section 1357, paragraph (26), by House Bill 1577, which was signed by the Governor on June 6, 2005. It is followed by our response.

Your Question

"...does 'modification' as referenced in ¶26 include tax exemption for sales of equipment and component parts related to maintenance and upgrade of aircraft instrumentation, displays and avionics (aircraft electronic equipment)?"

Our Response: Yes.

This response applies only to the circumstances set out in your request of June 20, 2005. 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