

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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September 19, 2005

Re: Our File Number LR-05-143; Manufacturer's Sales Tax Exemption Start Date

Dear

This is in response to your inquiry concerning whether a transfer of manufacturing equipment can be made to a company on a date that precedes the effective date of that company's Manufacturer's Sales Exemption Permit.

The Manufacturer's Sales Exemption Permit can only be used for purchases on or after the effective date shown on the Permit. Any purchases made prior to that date may not be made exempt from sales tax pursuant to that Permit.

This response applies only to the circumstances set out in your request of August 18, 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