

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR



PHONE (405) 521-3133  
FACSIMILE (405) 522-0063

August 13, 2008

Re: LR-08-013, (Petroleum Storage Tank Fee) Levy of fee on unblended alcohol.

This letter is in response to your inquiry regarding whether unblended alcohol is subject to the Petroleum Storage Tank Fee levied pursuant to 68 O.S. 17 Section 354.

In accordance with legislation, approved under Enrolled Senate Bill 1423, with an effective date of July 1, 2008, amendments were made to the Petroleum Storage Tank Fee that resulted in unblended alcohol not being subject to such fee. Specifically, the levying section of the statute was amended by removing the term "Blending Materials" as being subject to the Petroleum Storage Tank Fee.

Therefore, the Tax Commission concurs with the findings stated in your letter that unblended alcohol is not subject to the Petroleum Storage Tank Fee. However, will be responsible to account for the disposition of the alcohol as required in the filing of monthly suppliers report.

If you should have any questions or need additional information you may contact me at 405-521-3133.

This response applies only to the circumstances set out in your request of March 12, 2008. 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.

Sincerely,

Mark Hendrix  
Tax Policy Analyst