

OKLAHOMA TAX COMMISSION

October 1, 1998

TAXPAYER ASSISTANCE DIVISION
Russ Nordstrom, Director
(405)522-0018

Grand River Dam Authority
PO Box 409
Vinita OK 74301

TPL

FEI 736030343

Dear Sir/Madam:

This is in response to your request for documentation concerning the sales tax exempt status of purchases made by Grand River Dam Authority, Vinita, Oklahoma.

We recognize your organization as being exempt from payment of state, county and municipal sales tax on their purchases in Oklahoma. Title 68 O.S. 1997 Supp., Section 1356(10) states:

There are hereby specifically exempted from the tax levied by this article:

* * *

(10) Sale of tangible personal property or services to any county, municipality, rural water district, public school district, the institutions of the Oklahoma system of higher education and the *Grand River Dam Authority*, and the Oklahoma Municipal Power Authority, or to any person with whom any of the above-named subdivisions or agencies of this state has duly entered into a public contract pursuant to law, necessary for carrying out such public contract or to any subcontractor to such a public contract. . . . (emphasis added)

You may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Travel expenses incurred on a reimbursable basis are not sales tax exempt.

The response contained in this letter applies only to the fact situation provided in your application of September 24, 1998. Any change in the facts surrounding the transaction described, invalidates this letter. This letter may not be used by any entity other than the addressee.

If we can be of further assistance, please feel free to contact a taxpayer assistance representative at (405) 521-3279.

Sincerely,

OKLAHOMA TAX COMMISSION

June Cavendish
June Cavendish, Assistant Director
Taxpayer Assistance Division

JC:lw

O 1X0024-10-97-B1
13-54-R-10-97

OKLAHOMA TAX COMMISSION

Non-Transferable

Sales Tax Exemption: State Governments

Title 68, O.S. 2002 Supp., Section 1356(1): Sale of tangible personal property or services to the United States Government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state are hereby exempted from the tax levied by this article.

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

PERMIT NUMBER

858818

PERMIT EXPIRES

NON-EXPIRING

BUSINESS LOCATION

NAICS CODE

CITY CODE

PERMIT EFFECTIVE

GRAND RIVER DAM AUTHORITY
228 W DWAIN WILLIS AVE
VINITA, OK 74301

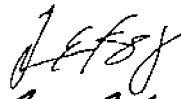

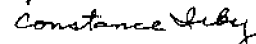
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GRAND RIVER DAM AUTHORITY
PO BOX 409
VINITA, OK 74301-0409

PLEASE POST IN A CONSPICUOUS PLACE

 **Chairman**
 **Vice-Chairman**
 **Secretary-Member**

Daniel S. Sullivan
General Manager/Chief Executive Officer
Director of Investments



Dear Vendor:

For your information, 68 O.S. 2012 Supp. § 1356(10) specifically exempts the Grand River Dam Authority from the payment of sales tax as provided below:

“Sale of tangible personal property or services to any county, municipality, rural water district, public school district, the institutions of The Oklahoma State System of Higher Education, the **Grand River Dam Authority** . . . or to any person with whom any of the above-named subdivisions or agencies of this state has duly entered into a public contract pursuant to law, necessary for carrying out such public contract or to any subcontractor to such a public contract. . . .” (emphasis added)

For your convenience, I have attached an excerpt from 68 O.S.A. § 1356(10). If you require additional information, please do not hesitate to contact our Legal Department.

Sincerely,

A handwritten signature in black ink that reads "Daniel S. Sullivan".

Daniel S. Sullivan
Chief Executive Officer

DSS:dj

Attachment

