



OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

2901 LINCOLN BLVD.

OKLAHOMA CITY, OKLAHOMA 73194

Sales Tax

DIVISION

ODIE A. NANCE, Chairman
 ROBERT L. WADLEY, Vice-Chairman
 J. L. MERRILL, Sec'y-Member

March 14, 1984

(405) 521-3265

Hobbs & Associates
 P. O. Box 881
 Tahlequah, OK 74465

Attn: J. L. Hobbs

Dear Sir:

This is to advise that sales to Public School Districts, Public Schools or Oklahoma Systems of Higher Education are exempt sales tax providing that the sale is made directly to the school and payment is received directly from the school.

We trust this is the information you requested.

Very truly yours,

OKLAHOMA TAX COMMISSION

G. W. Phillips
 G. W. Phillips, for the
 Sales Tax Division

GWP:bn

FEDERAL ID #73-1132-512