

City of Pauls Valley

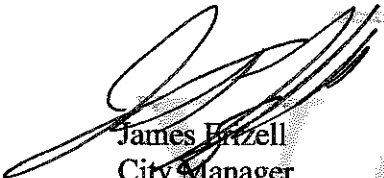
Phone:(405) 238-3308 Post Office Box 778 Pauls Valley, Okla. 73075

June 4, 2009

TO: All Supply Vendors
From: James Frizell

Re: State and City Sales Tax

Total Investment Company is a designated purchasing agent for the City of Pauls Valley for the purposes related to the construction of the drainage project for The Pauls Valley Municipal Airport. Please allow agents representing Total Investment Company to purchase materials using The City's tax-exempt status. I have attached a copy of the Oklahoma Statute that exempts cities from state and city sales taxes.



James Frizell
City Manager,
City of Pauls Valley

Tax ID # 73-6005370

OKLAHOMA TAX COMMISSION



October 19, 2004

TAXPAYER ASSISTANCE DIVISION

Larry Wilson, Director

City of Pauls Valley
PO Box 778
Pauls Valley OK. 73075

TPA

FBI 736005370

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by the City of Pauls Valley, Pauls Valley, Oklahoma. This entity of government is exempt from payment of state/local sales tax pursuant to Title 68 O.S. 2002 Supp., Section 1356(1) which we quote in part:

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

* * *

(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;

Pursuant to 68 O.S. Section 1404, any purchase exempt from sales tax is also exempt from use tax.

Because we do not issue "sales tax permits" to government entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Expenses, including travel, incurred on a reimbursable basis are not sales tax exempt.

This exemption does not expire, but the response contained in this letter applies only so long as you maintain the status set out in your application of October 19, 2004. Any change in your status may invalidate this letter. This letter may not be used to establish sales/use tax exemption status by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3160.

Sincerely,

OKLAHOMA TAX COMMISSION

Jerry Kirton, Administrator
Taxpayer Assistance Division

JK:sf