

# MEMORANDUM

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## OKLAHOMA TAX COMMISSION TAX POLICY DIVISION

Date: February 10, 2017  
To: Rick Miller, Director *RAM*  
Tax Policy & Research Division  
From: Marc Morrison  
Tax Policy Analyst  
Subject: SB 235 PCS

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This is in response to your request for a revenue impact for the Proposed Committee Substitute for SB 235 which amends the provisions of the sales tax exemption afforded the Tourism Department in Section 1356(16) of Title 68. The proposed language exempts from the imposition of the sales tax levy, sales of tangible property or services to any person with whom the Oklahoma Tourism and Recreation Department has entered into a public contract and is necessary for carrying out such contract to assist the Department in the development and production of advertising, promotion, publicity and public relations programs

The proposed amendments to Section 1356(16) clarify and more fully define the parameters and extent of the Tourism Department's existing sales tax exemption; as such, there is no impact to state sales tax revenues associated with this measure.