

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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March 29, 2000

RE: Our File Number LR-00-64; Taxability of fees for waste tire and radiator flush

Dear :

In response to your inquiry of March 20, 2000, please be advised that the fees assessed for waste tire recycling and radiator flush are not subject to Oklahoma sales tax and should be disclosed as a separate line item on the bill or invoice. (See Oklahoma Tax Commission Rule 710:65-19-158 enclosed).

If I can be of further assistance, please write or call me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure