

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
FACSIMILE (405) 522-0063

January 4, 2001

Re: Our File Number 00-261; Taxability of nutritional and vitamin products

Dear

The Oklahoma Sales Tax Code contains no exemption of food or nutritional supplements, etc. from the levy of sales tax unless the food or food product is purchased with food stamps. Therefore, the products, and are subject to Oklahoma sales or use tax pursuant to Section 1354 (1)(A) and Section 1402 of Title 68, Oklahoma Statutes.

This response applies only to the circumstances set out in your request of December 21, 2000. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Copies of the statutory references are enclosed. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure