

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

March 28, 2001

Re: Our file Number LR-01-025; Sales tax exemption for vehicles with ICC designation.

Dear

This is in response to your inquiry concerning the subject noted above. Please be advised that there is no "ICC" exemption in the Oklahoma sales tax code. Repair parts sold by a vendor to repair a vehicle will be taxable to the truck owner, whether the vehicle has an ICC designation or not.

Furthermore, please be advised that body shops are the taxable consumer users of items that they use in making repairs. They should pay the sales tax on the goods when they purchase them. They do not charge sales tax on their repair services.

Separately agreed to and separately stated labor charges for the repair of the trucks are not subject to sales tax.

This response applies only to the circumstances set out in your request of March 6, 2001. 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.

Sincerely,  
OKLAHOMA TAX COMMISSION



Michael G. Pillow  
Tax Policy Analyst