

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

May 10, 2001

Re: Our File Number LR- 01-54; Tax status of food and related items sold to hotel/motel and bed and breakfast operators for complimentary meals

Dear

Please be advised that food and related items, i.e. disposable serving items sold to Hotel/Motel or Bed and Breakfast operators are subject to sales tax. Furthermore, is no distinction between food items sold in their finished form versus those requiring cooking or other processing. Please refer to Commission Rule 710:65-19-143 subsection (c), a copy of which is enclosed.

Therefore, your company is required to collect and remit sales tax on the sale of foods and the disposable serving items sold for the purposes of complimentary meals.

This response applies only to the circumstances set out in your request of April 27, 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.

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Sincerely,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure