

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

June 14, 2001

Re: Our file Number LR-01-073; Sales tax on the sale of price lists.

Dear

This is in response to your inquiry concerning whether you are required to hold a sales tax permit and collect, report and remit sales tax on your sales of customized price lists of

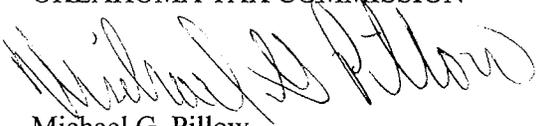
In as much as you are selling printed material, you are required to obtain a sales tax permit and remit sales tax on your sales of the price lists. If you receive orders from and make sales to consumers in other states, no Oklahoma sales tax would be due since the sales would be sales in interstate commerce.

Although you are not a manufacturer, since you prepare the reports upon specific order, you are eligible to make purchases of the paper and toner that you use to create the lists, exempt from sales tax. I have enclosed Oklahoma Tax Commission Rules 710:65-19-265 and 710:65-19-266 which deal with the taxability of sales of printed materials.

This response applies only to the circumstances set out in your request of May 8, 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

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION