

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 17, 2001

Re: Our file Number LR-01-125; Sales tax on the Underground Storage Tank Assessment.

Dear

This is in response to your inquiry on the subject referenced above.

In your letter you ask for verification of the correctness of charging sales tax, to your customers who make purchases of dyed diesel fuel, on the one cent (\$.01) per gallon Underground Storage Tank Assessment which motor fuel dealers are to collect.

The assessment is charged and remitted by the selling dealer, who is also the vendor. Since the fee is assessed against the purchaser, sales tax should not be calculated on the Underground Storage Tank Assessment charged as a part of the sale, if the assessment is separately stated on the invoice given to the purchaser. The statutory language concerning the assessment may be found at 17 O.S. Section 354.

This response applies only to the circumstances set out in your request of August 10, 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