

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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September 20, 2001

Re: Our File Number LR-01-143; Tax status on ATM transactions

Dear

This is in response to your inquiry for a ruling regarding sales tax on the ATM terminal service transactions that were listed in your correspondence.

Generally, ATM transactions and the corresponding fees assessed do not constitute the sale of tangible personal property; nor are they one of the enumerated services on which sales tax is levied in Oklahoma. However, tangible personal property purchased out of state and shipped into Oklahoma for use or consumption is subject to use tax pursuant to Title 68, Section 1402 of the Oklahoma Statutes. Therefore, the fee assessed for the supply options for your customer's use is subject to Oklahoma use tax.

The statutory reference is enclosed for your information. If I can be of further assistance, please feel free to contact me.

This response applies only to the circumstances set out in your request of August 29, 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,

Brenda J. Sullivan  
Tax policy Analyst

Enclosure