

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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October 18, 2001

Re: Our file Number LR-01-163; Combination packaging for malt beverages.

Dear Taxpayer:

This is in response to your inquiry concerning whether there are regulations prohibiting the packaging and selling of food products in a promotional package containing 12 cans of and three cans of Planters salty snacks.

There are no low point beer rules against the combination packaging such as you are considering.

I am forwarding a copy of your inquiry to Karen Pilkington of the Oklahoma Alcoholic Beverage Laws Enforcement Commission, the agency that regulates the sale of "strong beer". Their address is:

ABLE Commission
Attn: Karen Pilkington
4545 N. Lincoln Blvd, Suite 270
Oklahoma City OK 73105

This response applies only to the circumstances set out in your request of October 2, 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

cc: Keith Powell