

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

May 21, 2002

Re: Our File Number LR-02-067; Sales tax on charges for "box fees".

Dear

This is in response to your inquiry concerning the need to charge sales tax on a \$5.00 fee you charge your customers each month. If the "box fee" you charge each month is for the rental of a box, it is subject to both state and local sales taxes.

This response applies only to the circumstances set out in your request of May 3, 2002. 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