

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

August 20, 2002

Re: Our File Number LR 02-137; Taxability of nutritional, vitamins, dietary supplements and personal care products

Dear

The Oklahoma Sales Tax code contains no exemption of food or nutritional supplements, etc. from the levy of sales tax unless the food or food product is purchased with food stamps. Therefore, the products Active-H Dietary Supplement and Super Hydrate represented by photocopies of labels that were submitted with your correspondence are subject to Oklahoma sales or use tax pursuant to Section 1354 (1)(A) and Section 1402 of Title 68.

Copies of the statutes referenced herein are enclosed. If I can be of further assistance, please contact me at (405) 521-3133.

This response applies only to the circumstances set out in your request of July 26, 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,

Brenda J. Sullivan
Tax Policy Analyst
Oklahoma Tax Commission

Enclosure