

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 14, 2002

Re: Our File Number LR-02-142; Sales tax exemption for artificial insemination products and services.

Dear

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

The sale of artificial insemination products is not specifically exempted from sales tax by the sales tax code. Instead, the sale of those products for the purpose of agricultural production, including the breeding of horses, is exempted by the agricultural exemption which is found at 68 O.S. Section 1358.

The rule that has been adopted by the Oklahoma Tax Commission, 710:65-13-15, that relates to agricultural production, does specifically exempt breeding supplies.

Copies of the section of the statute and rule cited are enclosed

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