

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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August 15, 2002

Re: Our File Number LR-02-147; Sales Tax on the Gross Receipts from Car Washes

Dear

This is in response to your inquiry in which you ask, "Is a car wash that has open bays (wand type) and drive through bays required to collect and remit sales taxes to the state on these services?"

The gross receipts from the business of providing open bay (wand type) and drive through car washes is not subject to sales tax. It is not one of the services that is subject to sales tax in Oklahoma. A copy of the levying statute (68 O.S. Section 1354), for sales tax is enclosed.

This response applies only to the circumstances set out in your request of August 14, 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