

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

October 10, 2002

Re: Our File Number LR -02-179; Taxability of shipping and handling charges

Dear

This is in response to your inquiry wherein you asked if you are required to pay sales tax on the shipping and handling costs of your product. Please be advised that shipping and handling charges are not taxable if they are separately stated on the bill or invoice. Please find enclosed Commission Rule 710:65-19-70 subsection (a).

This response applies only to the circumstances set out in your request of September 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

Enclosure