

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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October 31, 2002

Re: Our File Number LR-02-188; County sales tax on the sale of propane for residential use.

Dear

This is in response to your inquiry in which you ask, "Is there County tax on Residential Propane sales?"

Yes, county sales tax is due on residential sales of propane if the sale is in a county which has enacted a sales tax. This response is based on Oklahoma Tax Commission Rule 710:65-13-120. That rule is based on 68 O.S. Section 1357(6). A copy is enclosed.

This response applies only to the circumstances set out in your request of October 11, 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*

Enclosure: (1)