

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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November 14, 2002

Re: Our File Number LR-02-204; Sales tax on the service of collecting used oil.

Dear

This is in response to the inquiry of \_\_\_\_\_ concerning the subject referenced above.

The service of removing used motor oil and used oil filters from various businesses is not a service on which the Oklahoma Sales Tax is levied. The charges you make for the removal of the used oil and used oil filters would therefore not be subject to sales tax. A copy of Section 1354 of Title 68 of the Oklahoma Statutes, which levies the sales tax is enclosed.

This response applies only to the circumstances set out in your request of November 5, 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)