

December 20, 2002

Re: Our File Number LR-02-223; Sales tax on services for a brochure.

Dear

This is in response to your inquiry concerning whether sales tax is due on sales of the services of designing and preparing the specifications for a brochure. You question whether the services fall under those specified in Oklahoma Tax Commission rule 710:65-19-2 and, therefore, would be exempt from tax.

If the work which was performed is the preparation for the printing of a brochure, then the services are related to printing and are, therefore, subject to sales tax. Please see Oklahoma Tax Commission Rule 710:65-19-265, especially paragraph (b). The levy of the tax is found in Title 68, O.S. Section 1354, paragraph (5). A copy of this rule is attached and a copy of this section of the statutes has been emailed separately.

This response applies only to the circumstances set out in your request of November 21, 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