

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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April 2, 2003

Re: Our File Number LR-03-044; Sales tax on the sale of the periodical

This is in response to your inquiry about whether you are required to obtain any paperwork to qualify for a sales tax exemption when purchasing your magazine from the printer.

Sales of both newspapers and periodicals like your magazine are exempt from sales tax on any sale at any point in the publishing process through and including the point they are sold to consumers. You do not need to hold a sales tax permit in order to make purchases of your magazine exempt from sales tax since all sales of periodicals are exempt from sales tax by the language of 68 O.S. Section 1354(A)(1). A copy of this entire section of the statutes is enclosed along with a copy of Oklahoma Tax Commission Rule 710:65-13-190 which deals primarily with the definition of newspapers and periodicals and with the exemption of sales to consumers.

This response applies only to the circumstances set out in your request of February 18, 2003. 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

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION