

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
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May 5, 2003



Re: Our File Number LR-03-076; Tax status of body shops and car dealers on purchases of related items for automobile painting

Dear

This is in response to your request for clarification, in view of Commission Rule 710:65-19-11 subsections (a) and (d), of which items, when purchased by body shops and car dealers that hold Oklahoma Sales Tax Exemption Certifications, are subject to sales tax.

Oklahoma Tax Commission Rule 710:65-19-11 subsections (a) and (d) state that painters and body shops are consumers/users of paint and related supplies used by them in the repair and/or painting of motor vehicles and therefore sales or use tax is due and payable upon the acquisition of such purchases.

Consequently, purchases of items for the repair and/or painting of motor vehicles by body shops and car dealers are subject to sales or use tax even though they may hold an Oklahoma Sales Tax Exemption Certificate.

This response applies only to the circumstances set out in your request of April 10, 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,

  
Brenda J. Sullivan  
Tax Policy Analyst