OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 2, 2003

[redacted]

Re: Our File Number LR-03-097; Taxability of Totes (100-gallaon boxes) for recycling

Dear [redacted]

This is in response to your inquiry regarding the taxability of Totes (100-gallon boxes) that your company purchases for customers to use in recycling their material.

Please be advised that tangible personal property purchased out of state and shipped into Oklahoma for use or consumption is subject to use tax pursuant to Title 68, Section 1402 of the Oklahoma Statutes. A copy of which is enclosed. Use tax would be due regardless if the purchase is from a retailer or manufacturer. Oklahoma use/sales taxes to be remitted consist of a combination of the state tax at a rate of four and one-half percent (4 ½%), plus any applicable city or county tax. (See the list of city and county tax rates for sales and use taxes).

This response applies only to the circumstances set out in your request of May 20, 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

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