

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063



July 7, 2003

Re: Our File Number LR-03-115; Tax status of coin operated laundry machines

Dear

This is in response to your inquiry wherein you asked if the use of a coin operated laundry machine is subject to sales tax or is the license to use a coin operated laundry machine a non-taxable service.

Please be advised that coin operated laundry machines are considered a service and are not subject to sales tax nor is a license required. However, coin-operated devices that dispense tangible personal products, such as soap, etc are subject to sales tax and a decal is required for such coin-operated devices. See Sections 1501, 1503, 1504 of Title 68.

This response applies only to the circumstances set out in your request of June 23, 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