

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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September 19, 2003

Re: Our File Number LR-03-154; Sales Tax on the sale of robotic automatic car wash equipment

Dear

This is in response to your inquiry concerning whether the sale of robotic automatic car wash equipment is subject to sales tax.

I have discussed your question with the Deputy Director of the Ad Valorem Division of the Oklahoma Tax Commission. He stated that the equipment associated with automatic car washes retains its identity as personal property. Therefore, sales tax would be due on the sale of the automatic car wash equipment.

This response applies only to the circumstances set out in your request of July 29, 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

cc: Jerry Webb, Deputy Director
Taxpayer Assistance Division