

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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November 19, 2003

Re: Our File Number LR-03-160; Sales tax on delivery sales

Dear

This is in response to your inquiry concerning the sales tax that is due on sales where your company has a customer come into your company's business location and pay for the items purchased at your company's business location, but the goods are delivered by your company to the customer at a location outside the city limits of any city.

In this fact situation, no city sales tax is due. This response is based on the recent addition to the Sales Tax Code of 68 O.S. Section 1354.27 which defines the location a sale is to be sourced to, and which determines the taxes that are to be charged.

This response applies only to the circumstances set out in your request of August 8, 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