

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



December 2, 2003

Re: Our File Number LR-03-203; Shipping charges

Dear

This is in response to our inquiry requesting information on the sales tax statutes concerning shipping charges. Enclosed you will find Commission Rule 710:65-19-70, dealing with "Delivery, shipping, and handling charges". Please note subsections (a) and (f) regarding separately stated charges on the invoice. Please do not hesitate to contact this office should you have further questions or if I may be of further assistance.

Cordially,

Brenda J. Sullivan
Brenda J. Sullivan
Tax Policy Analyst

Enclosure