OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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December 31, 2003

RE: Our File Number LR-03-265; Taxability of protective or safety clothing and or manufacturing exemption

This is in response to your request for a ruling of the taxability for the above subject. I have scanned your questions into this letter, followed by our response.

"We are seeking guidance on the taxability of protective clothing. Our specific product taxability questions are detailed below. It would be helpful to us if you indicate any statutes or authorities you use.

Questions:

1. Is protective clothing subject to sales or use tax in Oklahoma?

Our Response: Protective clothing is subject to sales/use tax in Oklahoma. It depends on the origination of the sale to determine which tax is due.

2. If protective clothing is exempt, what are the criteria it must conform to in order to qualify for the exemption?

Our Response: N/A

3. Is the taxability of protective clothing different from the taxability of safety clothing?

Our Response: NO.

4. What is the taxability of protective clothing within the manufacturer's exemption? Scenario: A manufacturer provides protective clothing free of charge to employees for use at work for the purpose of protecting employees from bodily injury."

Our Response: Please be advised that OSHA required safety equipment, such as safety goggles, gloves, aprons, shoe and sleeve protectors or other protective or safety apparel used in a manufacturing operation, qualify for the

manufacturing exemption found in 68 O.S. Section 1359, copy enclosed. Also, see Commission Rule 710:65-13-150.1 subsection (b)(2)(B), Manufacturing supplies, for a non- inclusive list of exempt clothing for manufacturing.

This response applies only to the circumstances set out in your request of November 18, 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

Brenda J. Sullivan
Tax Policy Analyst