

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

March 31, 2004

Re: Our File Number LR-04-035;

Dear

This is in response to your inquiry for a response to resolve a matter concerning a body shop repair bill that you submitted; as to whether administrative fees and loss of use, as well as body shop repairs, are subject to tax consistent with Oklahoma statutes.

The documentation that you sent as examples are not transactions that occurred in Oklahoma. However, in Oklahoma the total charges to the car rental company which are due from the individual, that are payable under the rental agreement are subject to state and local sales taxes and vehicle rental tax. See enclosed copies of Oklahoma Tax Commission Rules 710:65-1-11 and 710:60-8-6.

This response applies only to the circumstances set out in your request of November 13, 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
Tax Policy Analyst

cc: Johnny Ford, Audit Division
Enclosure