

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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November 30, 2004

Re: Our File Number LR-04-099; Sales tax on the sale of "discount coupon books".

Dear

This is in response to your inquiry concerning whether sales tax is due on the sale of "discount coupon books".

The sale of "discount coupon books" to consumers is the sale of tangible personal property which is printed advertising material. As such, it is subject to sales tax pursuant to Oklahoma Tax Commission Rule 710:65-19-265.

This response applies only to the circumstances set out in your request of May 21, 2004. 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: Alex Ballew  
Jerry Webb