

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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03/25/05

Re: Our File Number LR 05-011; Taxability of dietary supplements and vitamins and nutritional products

Dear

The Oklahoma Sales Tax Code contains no exemption of food or nutritional supplements, etc. from the levy of sales tax unless the food or food product is purchased with food stamps. Therefore, the products represented by photocopies of labels that were submitted with your correspondence are subject to Oklahoma sales or use tax pursuant to Section 1354 (1)(A) and Section 1402 of Title 68.

This response applies only to the circumstances set out in your request of December 23, 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,

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst
Oklahoma Tax Commission