

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
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May 13, 2005

Re: Our File Number LR-05-015; Sales tax on an "adoption fee" for an animal.

This is in response to your inquiry in your email to Jerry Kirton concerning whether an "adoption fee" for an animal is subject to sales tax.

To help me correctly respond to your request, could you forward to me any information you have that will show how the fee is calculated, under what circumstances it is paid and what rights or benefits it gives to the person who pays it. If you have a written agreement that the person adopting the animal signs, please provide a copy of that agreement. Any information related to the "adoption fee" that you can send will be appreciated.

Once I have received and reviewed the information, I will prepare a letter ruling.

If I can be of further assistance, please feel free to contact me.

Sincerely,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst