OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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March 23, 2005

RE: Our File Number LR-05-037; Taxability of various services

Dear l

This is in response to your request for a written opinion regarding the taxability of your new service. Please be advised that the services of list management, addressing, mail sorting and delivery to the post office are not one of the enumerated services on which sales tax is levied in Oklahoma. However, persons engaged in selling these services are considered to be the consumers/users and should pay sales or use tax on materials, supplies and equipment purchased for use in their business. See enclosed Rule 710:65-1-7 and 710:65-19-309. Additionally, the gross receipts or gross proceeds derived from the sale of tangible personal property are subject to sales tax.

This response applies only to the circumstances set out in your request of March 1, 2005. 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

Enclosure