

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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



May 17, 2005

RE: Our File Number LR-05-058; Rules governing retail sales

Dear :

Enclosed is a copy of the information that you requested regarding taxation of items for resale, specifically grocery and perishable items. Please be advised that Section 1354 (A) (1) of Title 68 of the Oklahoma Statutes specifically levies a sales tax "upon all sales, not otherwise exempted in the Oklahoma Sales Tax Code". The Oklahoma Sales Tax Code contains no exemption of food, etc. from the levy of sales tax unless the food or food product is purchased with food stamps.

If I can be of further assistance, please contact me at (405) 521-3133.

Sincerely,  
*Brenda J. Sullivan*  
Brenda J. Sullivan  
Tax Policy Analyst

Enclosure