

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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May 17, 2006

Re: Our File Number LR-05-205; Sales tax on the use of a chemical that reduces pressure in pipelines.

Dear :

This is in response to your inquiry concerning the subject referenced above. I cannot provide a "letter ruling confirmation" on the sales taxability to your "information, assertions and questions" as you have requested, since to my understanding, there is not enough information for me to do so.

If you could be more explicit about the types of businesses and the segments of the markets in which they are engaged, and to which segments of the market they are selling, and what permits they hold, and what services or products they sell, and be more detailed as to the operations in which they engage related to the injection of the product into the pipeline, I would be happy to try to provide a response.

This response applies only to the circumstances set out in your request of November 15, 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,  
OKLAHOMA TAX COMMISSION



Michael G. Pillow  
Tax Policy Analyst