OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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September 15, 2006

Re: Our File Number LR-06-062; Sales Tax on instructional services

This is in response to your inquiry on whether the charges made by the franchisees of Corporation are subject to sales tax. As set out in your letter, and as shown in the information contained on the website www. com each is doing business as a personal training studio. There is no membership fee and no initiation fee. The instructional services which are provided, are provided on a one-to-one basis and are sold through packages or on a per session basis.

Therefore, no sales tax is due on the provision of these personal training services provided by the Franchisee locations.

This response applies only to the circumstances set out in your request of March 31, 2006. 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

cc: Mike Waters