OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

March 7, 2007

RE: Our File Number LR-07-001; Applicability of Waste Tire Fee

Dear

This is in response to your inquiry wherein you asked if you "have to charge waste tire tax on tires that are taken off vehicles and returned to and not picked up by a waste tire company."

Please be advised that Oklahoma Tax Commission Rule 710:95-5-8 Transactions to which the Oklahoma Waste Tire Recycling Fee is inapplicable does not include tires returned directly to the manufacturer as described in the above. Therefore, you should charge the waste tire fee on the replacement tires on vehicles where the tires are sent back to Ford for warranty claim inspection.

An unofficial copy of the Oklahoma Tax Commission rule referenced herein may be viewed at the following website by entering the rule number as the search term:

www.oar.state.ok.us/oar/codedoc02.nsf

This response applies only to the circumstances set out in your request of January 3, 2007. 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

Brenda J. Sullivan
Tax Policy Analyst