

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



November 26, 2007

Dear

RE: LR-07-006

Sales Tax inquiry for your new product ' ' and its taxability.

Currently, the Oklahoma Sales tax code has no exemptions for food and / or dietary supplements unless the food and / or food items are purchased by food stamps pursuant to 710:65-13-110. The sale of your product "Simplicity", would be considered the sale of tangible personal property in the State of Oklahoma and therefore subject to Sales Tax pursuant to 710:65-1-4 (a).

This response applies only to the circumstances set out in your request of January 12, 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,

Oklahoma Tax Commission

A handwritten signature in cursive script that reads "Marc Morrison".

Marc Morrison
Tax Policy & Research Division