OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

November 26, 2007

RE: LR-07-074
Sales Tax Inquiry

Dear

Please accept my apology for any inconvenience our delay in responding may have caused you due to not having received your initial request of April 18, 2007 in our office, the Tax Policy Division. You were inquiring to see if increasing the amount of funds to your debit card is subject to sales tax.

In general, there are no sales taxes involved in ATM or debit card transactions when it comes to the amount of funds that are deposited by the person holding them. Nor are the service fees that may accompany them subject to sales tax.

However, if the card that you are writing to us about is a pre-paid phone card, then it would be subject to sales tax.

If you have a specific case that you wish for us to examine, please notify us and forward any copies of receipts for the transaction(s) for us to review.

This response applies only to the circumstances discussed in your written request of April 18, 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 there has been no change in applicable law.

If you should have any questions, please feel free to contact me.

Sincerely,

Oklahoma Tax Commission

Marc Morrison

Marc Morrison
Tax Policy & Research Division