

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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

March 10, 2008

Re: LR-07-206

Dear

This is in response to your inquiry wherein you asked if the optional transportation fee described in your correspondence is subject to Oklahoma sales tax.

Pursuant to Oklahoma Tax Commission Rule OAC 710:65-19-70 (b) (see enclosed copy), the separately stated optional transportation fee is not subject to Oklahoma sales tax.

This response applies only to the circumstances set out in your request of December 4, 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



Brenda J. Sullivan  
Tax Policy Analyst

Enclosure