

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



June 26, 2008

RE: LR-08-023
Sales Tax Inquiry

Dear [REDACTED]

You have inquired if the custom printed bags that you sell to a pharmacy are exempt from sales tax.

Our Response:

Yes, these bags are exempt to retailers so long as they accompany the sale of tangible personal property as outlined in Oklahoma Tax Commission rules 710:65-13-200, 710:65-19-190 (B) and 710:65-19-256. I have attached copies of these rules for your convenience.

This response applies only to the circumstances discussed in your written request of February 20, 2008. 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Marc Morrison", is written over a light blue horizontal line.

Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division