

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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September 21, 2009

RE: Sales Tax Inquiry; Our File No. LR-09-111

Dear [REDACTED]

I am writing in response to the request regarding the taxability of your new product line [REDACTED]

Facts

[REDACTED] sells nutritional, dietary, and skin care products through a multi-level network of independent distributors and is launching a new product line [REDACTED] which will include a fortified soy milk product, an all-natural sweetener, and a SPF 30+ sunscreen.

Question

Are the items listed in your new product line [REDACTED] subject to Oklahoma Sales and Use Tax?

Response

The items—soy milk product, all natural sweetener and SPF 30+ sunscreen—included in your new product line [REDACTED] are subject to Oklahoma Sales and Use Tax pursuant to Title 68 O.S. §§ 1354 and 1402, respectively.

This response applies only to the circumstances discussed in your written request of July 10, 2009. 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,

OKLAHOMA TAX COMMISSION

Marc Morrison
Tax Policy Analyst

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