

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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June 7, 2010

RE: LR-09-219; Sales Tax Inquiry

Dear [REDACTED]

I am writing this letter in response to your request regarding sales tax. Set forth verbatim are the facts presented along with the response thereto.

Facts:

[REDACTED] would like to know the taxability of our fastbill charges in your state. Fastbill charges refer to the service provided to doctors to process their patient statements. The billing information is sent electronically to [REDACTED] and the [REDACTED] prints the statements and mails them to the patients. The majority of cost for fastbill is for postage and the required forms. The remaining amount covers the cost of services and a profit.

Response:

The charges for the above described bill processing service are not subject to Oklahoma Sales Tax. Oklahoma Administrative Code 710:65-19-28 (copy enclosed). However, sales tax would be due on charges for multiple copies of any data provided via hard copy.

This response applies only to the circumstances discussed in your written request of November 25, 2009. Pursuant to Oklahoma Administrative Code 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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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION