

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

September 15, 2006

Re: Our File Number LR-06-062; Sales Tax on instructional services

Dear :

This is in response to your inquiry on whether the charges made by the franchisees of _____ are subject to sales tax. As set out in your letter, and as shown in the information contained on the website _____ each is doing business as a personal training studio. There is no membership fee and no initiation fee. The instructional services which are provided, are provided on a one-to-one basis and are sold through packages or on a per session basis.

Therefore, no sales tax is due on the provision of these personal training services provided by the _____ locations.

This response applies only to the circumstances set out in your request of March 31, 2006. 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



Michael G. Pillow
Tax Policy Analyst

cc: Mike Waters

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION