

OKLAHOMA TAX COMMISSION



TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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

July 30, 2015

RE: LR-13-001 (Coin-Op. Decal Inquiry)

Dear

This letter is in response to your request regarding the decal requirements for coin-operated machines which dispense only cigarettes.

Please be advised that the annual decal and payment of the corresponding fee provided for in Section 1504 of Title 68 of the Oklahoma Statutes is not required for coin-operated vending machines which only dispense cigarettes and no other products subject to sales tax.

This response applies only to the circumstances discussed in your written request of January 2, 2013. 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