

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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



June 24, 2015

Re: Our File No. LR-15-012

Dear

This is in response to your request regarding the taxability of pet bathing services. Set forth are the facts presented and our response thereto.

FACTS

In this taxability research project, the pet bathing service is broken out as (a) pet bathing, "assisted" and "unassisted," where the service includes ancillary supplies such as shampoo, conditioner, towels, aprons and (b) pet bathing "assisted" and "unassisted," where the service does not include ancillary supplies such as shampoo, conditioner, towels, aprons.

These supplies are not sold to the customer but used in the pet bathing service. Unassisted is looked at as self-service pet bathing, meaning you go into a pet retail store and bathe your pet without help.

My questions are:

- (1) Does the taxability differ if it includes ancillary supplies when the pet bathing is assisted?
- (2) Does the taxability differ if it does not include ancillary supplies when the pet bathing is assisted?
- (3) Does the taxability differ if it includes ancillary supplies when the pet bathing is unassisted?
- (4) Does the taxability differ if it does not include ancillary supplies when the pet bathing is unassisted?

RESPONSE

In Oklahoma, sales tax is levied on the gross receipts from the sale of tangible personal property, certain services and other transactions as specified in Section 1354 of Title 68 of the Oklahoma Sales Tax Code. Tangible personal property is defined to mean “personal property that can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses . . . [and] includes electricity, water, gas, steam and prewritten computer software”.

property nor do they fall within the enumerated transactions subject to sales tax pursuant to Section 1354 of Title 68 of the Oklahoma Statutes. Consequently, purchases by your company in Oklahoma of taxable services and tangible personal property to provide the nontaxable services are subject to sales tax.¹ Likewise, use tax is due on tangible personal property when purchased out-of-state and brought into Oklahoma for use or consumption.

Please note, if supplies and other products are itemized on invoices to customers separately from the service, you must collect, report, and remit sales tax on the amounts billed for these items.

This response applies only to the circumstances discussed in your request of January 22, 2015. Pursuant to Oklahoma Administrative Code 710:1-3-73(é), 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

Brenda J. Sullivan
Tax Policy Analyst

¹ Oklahoma Administrative Code 710:65-1-7 and 710:65-19-309