



OKLAHOMA Tax Commission

TAX POLICY DIVISION

9/8/2026

RE: LR 26-014 Request regarding sales taxability

Dear

This letter is in response to the request dated August 20, 2026, regarding the sales taxability of TAXPAYER's PRODUCT.

In support of its inquiry, Taxpayer provided images of the product label for PRODUCT including the product's Supplement Facts panel and requested a determination of sales taxability in Oklahoma.

Applicable Law

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. The gross receipts or gross proceeds derived from the sale of food and food ingredients are subject to a state sales and use tax rate of 0% (68 O.S. § 1357.11). The gross receipts or gross proceeds derived from the sale of prepared food, alcoholic beverages, and dietary supplements are taxed at the state sales and use tax rate of 4.5%, plus applicable local rates.

"Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. Food and food ingredients shall include bottled water, candy, and soft drinks. Food and food ingredients shall not include: (A) Alcoholic beverages; (B) Dietary supplements; (C) Marijuana, usable marijuana, or marijuana-infused products; (D) Over-the-counter medications with a drug facts box or active ingredients labeling; (E) Prepared food; or (F) Tobacco. [68 O.S. 1352(16)]

"Dietary supplements" means any product, other than tobacco which is required to be labeled pursuant to 21 C.F.R. Section 101.36 as a dietary supplement and are intended to supplement the diet. Dietary supplements are ingested in tablet, capsule, powder, softgel, gelcap, or liquid form. If not intended for ingestion in such form, they are not represented as conventional food and are not meant to be the sole item of a meal or of the diet. Dietary supplements contain one or more of the following dietary ingredients: (A) a vitamin; (B) a mineral; (C) an herb or other botanical; (D) an amino acid; (E) a dietary substance to supplement the diet by increasing the total dietary intake; or (F) a concentrate, metabolite, constituent, extract, or combination of any ingredient described in subparagraphs (A) through (E) of this paragraph. [68 O.S. § 1352(11)]



Our Response

Based upon the images of the product labeling provided by the taxpayer, the PRODUCT, bears a Supplement Facts label.

Although Oklahoma law provides a 0% state sales tax for the sale of food and food ingredients, dietary supplements are specifically excluded from the definition of food and food ingredients. Therefore, sales of the PRODUCT are subject to sales tax at the full applicable rate.

This response applies only to the circumstances discussed in your email request of August 20, 2026. Pursuant to OKLA. ADMIN. 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. Further, this Letter Ruling is a general statement of the law as it relates to your questions and may not be relied upon in relation to any previous audits or protests related thereto.

Sincerely,

Marc Morrison
Tax Policy and Research Division
Oklahoma Tax Commission

