OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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March 7, 2000

Re: Our File Number LR-00-50; Sales taxability of billboard signs

Dear

Please be advised that Section 1354(J) of Title 68 specifically levies a sales tax upon advertising of all kinds, types and character, including any and all devices used for advertising purposes except those specifically exempt pursuant to the provision of Section 1357 of Title 68. Section 1357 (4) of Title 68, exempts from this levy of sales tax, sales of advertising space in newspapers, periodicals, and billboard advertising service, and any advertising through the electronic media, including radio, television and cable television. Also see Commission Rule 710:65-13-1.

Therefore, the sales of billboard signs are subject to sales tax.

Please find enclosed a copy of Commission Rule 710:65-13-1 titled **Exemption for advertising through the internet, newspapers, periodicals, billboards, and electronic broadcast media.** If I can be of further assistance, please contact me.

This response applies only to the circumstances set out in your request of February 24, 2000 and may not be relied upon by any entity other than the addressee. In the event of any change in the facts surrounding the transaction described, this letter ruling would no longer be applicable. You are further advised that subsequent statutory or administrative rule changes or judicial construction of the statutes or rules upon which this advice is based may yield a different result from that which is expressed here.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosures