

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

June 12, 2000

Re: Our File Number 00-102; Tax status of Cable TV company

Dear

Please be advised that cable television services are not subject to Oklahoma sales tax. Persons engaged in selling these services are considered to be the consumer/user and should pay sales or use tax on materials, supplies and equipment purchased for use in their business. Please see enclosed Rule 710:65-1-7.

This response applies only to the circumstances set out in your request of May 11, 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.

If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure