

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

June 7, 2000

Re: Our File Number LR-00-107; Taxability of Internet related sales in
Oklahoma.

Dear

Please be advised that sales of tangible personal property made via the Internet where the goods are sold to the purchaser in Oklahoma or are shipped into Oklahoma is subject to the levy of sales or use tax. Please find enclosed Commission Rule 710:65-19-156 which deals with Internet-related services and transactions.

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

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure