

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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October 18, 2000

Re: Our file Number LR-00-139; Sales taxability of data line installation labor.

Dear

This is in response to your inquiry concerning the subject referenced above.

You state that your company sets up data lines to connect networks within office buildings to connect computers and peripherals together. You further state that the lines are separate from the telephone lines.

Since the labor services performed by your company are not made in conjunction with the sending of messages via a telecommunications network, but rather are between computers within an office building, they are not telecommunications services on which sales tax is levied and are not, therefore, subject to sales tax.

Copies of Oklahoma Tax Commission Rules 710:65-19-329 and 710:65-19-330 dealing with the taxation of telecommunications are enclosed.

This response applies only to the circumstances set out in your request of July 6, 2000. Pursuant to Commission Rule 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 that there has been no change in applicable law.

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

Sincerely,
OKLAHOMA TAX COMMISSION


Michael G. Pillow
Tax Policy Analyst