

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

September 8, 2000

Re: Our file Number LR-00-171; Internet-related services and transactions

Dear

This is in response to your inquiry as to whether or not a weekly information update that is transferred to your customer off the internet through FTP (File Transfer Protocol) is taxable.

Based on the information provided, we are unable to provide a definitive response to your request without additional information. Please provide a detailed explanation that describes the sale transaction fully and furnish documentation, including but not limited to, the applicable contract or agreement that fully explains the arrangement between your customers, etc.

The Oklahoma Tax Commission promulgated Rule 710:65-19-156 to administer transactions related to internet-related services; a copy of which is enclosed for your reference. I hope that the rule will clarify Commission policy in the area in which you have inquired. However, upon receipt of the additional information we will again review your request and be able to make a more informed determination of the status of the transaction presented. If you should have any question or need additional information you may contact me at the above listed number

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION