OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

January 4, 2001

Re: Our file Number 00-226; Point of sale on telecommunication services charge

Dear

This is in response to your request for a ruling regarding the applicable sales tax rate you would be required to pay on charges from your long distance carrier and wireless cellular service provider.

As noted in Oklahoma Tax Commission Rule 710:65-19-330, a copy of which is enclosed, all telecommunication services provided by long distance carriers and wireless service providers to their customers, who are not otherwise exempt, are subject to sales tax at the "**service address**" of their customers. Please refer to the definition of service address contained in the rule for information on which local tax should be charged based on the agreement with your telecommunication service providers.

The Oklahoma Tax Commission does not possess the information to make a determination that you are outside the city limits. You might check with the nearest city in your vicinity to obtain confirmation of your location outside its city limits.

Therefore, if your residence is your service address, the proper sales taxes to be charged are those in effect at your residence, i.e. service address.

This response applies only to the circumstances set out in your request of October 27, 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.

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Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

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