OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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November 30, 2000

Re: Our file Number LR-00-238; Sales tax on the sale of teleconferencing services.

Dear

This is in response to your inquiry about the sales taxability of teleconferencing services. I have set out your questions below, followed by our responses.

A - Does your state impose tax on teleconferencing services, on a separate and distinct basis from the resale of long distance phone service?

Response: No. The service of teleconferencing is subject to sales tax as a type of telecommunications service.

B - Finally, if your state does treat teleconferencing as a taxable service, does that taxability vary in any way depending upon whether the telecommunications provider takes one of the two client-profiles described in our opening paragraph and not the other?

Response: No.

The taxation of telecommunications services is discussed in Oklahoma Tax Commission Rules 710:65-19-329 and 710:65-19-330. Copies are enclosed.

This response applies only to the circumstances set out in your request of November 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