

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
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January 19, 2001

Re: Our file Number LR-00-260; Imposition of local sales taxes.

Dear

This is in response to your inquiry concerning the above referenced subject. I have below set out your requested rulings. They are followed by our responses.

Requested ruling No. 1 When a customer, regardless of location, orders, by telephone, goods from a vendor located and engaged in business in City A, and the vendor is to deliver the goods to City C, the sales tax of City C, and not City A, applies to the transaction pursuant to 68 Okla. Stat. Section 1352(13)(b)

Response to request No. 1 If the customer is located in City A at the time of the telephone call, the goods are taxable in City A. If not, the goods are taxable in City C.

Requested ruling No. 2 When a customer, regardless of location, orders, by telephone, goods from a vendor located and engaged in business in City A, and the customer picks up, by and through an independent third party shipping company hired by customer, the goods at the vendor's location in City A, where risk of loss and title pass to the customer, the sales tax of City A, and not City C, applies to the transaction pursuant to 68 Okla. Stat. Section 1352(13)(b).

Response to Request No. 2 If the customer is located in City A at the time of the telephone call, the goods are taxable in City A. If not, the goods are taxable in city C since actual physical delivery is not made to the customer until they are accepted in City C. To hold otherwise would have the effect of disregarding the language of the statute that specifies that the goods are taxable at the place of delivery, "regardless of the manner of transportation".