

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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February 27, 2001

Re: Our file Number LR-01-006; Sales tax on mobile phone services.

Dear

This is in response to your inquiry concerning two items on your January 2, 2001 invoice from

The first charge was labeled "USA Regulatory Obligations and Fees". I cannot answer questions regarding these charges. You will have to ask the company or the Federal Communications Commission about these charges.

The second charge was labeled "Oklahoma City, City Sales Tax- Services and Usage". The amount of this charge was \$0.57 for charges of \$16.99 for taxable services. This charge appears to be correct if the service address of the phone is Oklahoma City. However, my understanding is that you are not a resident of Oklahoma City and for that matter, are not a resident of any city.

Therefore you should not be charged any city sales tax. You may request to not only cease billing the incorrect tax, but also refund any city sales tax you may have paid in the past.

This response applies only to the circumstances set out in your request of January 13, 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