

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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February 27, 2001

Re: Our file Number LR-01-013; Taxability of sales of two internet based products.

Dear

This is in response to your inquiry concerning the taxability of the two products your company is launching:

Software Development Kit

Based on your explanation of each, and due to the fact that your company has no physical connection with Oklahoma, it does not have a responsibility for registering as a vendor in Oklahoma and charging and remitting sales or use tax in Oklahoma. Please refer to Oklahoma Tax Commission Rules 710:65-15-1 and 710:65-19-156. Copies of these rules are enclosed.

This response applies only to the circumstances set out in your request of January 30, 2001. 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

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