

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

May 9, 2001

Re: Our File Number LR -01-18; Telecommunications

Dear

I am in receipt of your correspondence dated April 25, 2001 wherein you presented the two methods your client generally uses for charging for its telephone-based dating services and requesting advice for the applicable tax rate your client should collect on their services.

Please be advised that the telephone company would be responsible for collecting the applicable sales tax on the 900 numbers that your client contracts for to provide its customers access to its telephone-based dating service. The method whereby your client directly bills its customer for the telephone-based dating service is not specifically addressed under Oklahoma Tax Commission Rule 710:65-19-330, Telecommunication services. However, in a similar instance where the vendor does not know the physical location of the purchaser or if the service address is not a defined location, the point of sale would be the vendors' switching office; please see subsection (6)(C) of the telecommunication rule.

If you should have any questions or need additional information, please feel free to contact me.

This response applies only to the circumstances set out in your request of April 25, 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,

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