

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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April 23, 2001

Re: Our file Number LR-01-040; Sales and Use Tax Responsibilities.

Dear

This is in response to your inquiry concerning the sales and use tax responsibilities may have under the Oklahoma sales and use tax codes.

Based on the information contained in your letter and on the information found on your web site, would have no responsibility for registering and accruing and remitting Oklahoma sales or use taxes.

This statement is based on the fact that the services that provides to its customers are not subject to sales tax in Oklahoma and that does not own tangible personal property that is located in Oklahoma.

This response applies only to the circumstances set out in your request of April 4, 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