

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 10, 2001

Re: Our file Number LR-01-097; Sales tax on the sale of software

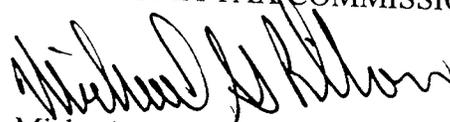
Dear

This is in response to your inquiry concerning the need to update the Oklahoma listing in Appendix D of your book which lists the taxability of software and related services. In view of the fact that the rules and statutes dealing with the taxability of software have not changed, there is no need to change the listing. The copy of Appendix D which you enclosed is being returned as requested.

This response applies only to the circumstances set out in your request of July 3, 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