

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 28, 2001

Re: Our file Number LR-01-128; Sales tax on the sale of DSL services.

Dear

This is in response to your inquiry concerning the subject referenced above.

Your clients sell the DSL services to their subscribers for use primarily as a connection to an internet service provider.

No sales tax should be collected on those DSL services sold for use in connecting to an internet service provider.

This response applies only to the circumstances set out in your request of August 21, 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