

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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November 20, 2001

Re: Our File Number LR- 01-177; Tax status of Cable Direct services

Dear

Please be advised that cable television services are not subject to Oklahoma sales tax. This type of service is not one of the enumerated services for which a sales tax is levied. However, persons engaged in selling these services are considered to be the consumer/user and should pay sales or use tax on materials, supplies and equipment purchased for use in their business. Please see enclosed Rule 710:65-1-7.

This response applies only to the circumstances set out in your request of October 29, 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

Enclosure