

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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May 16, 2002

Re: Our File Number LR-02-052; Tax status of Telecommunication Relay Service monthly fee and Telecommunications for the Hearing-Impaired Surcharge

Dear

This is in response to your request for clarification in determining whether the Telecommunication Relay Service monthly fee and the Telecommunications for the Hearing-Impaired Surcharge are to be considered part of the sales tax base for all applicable state, city and county sales tax.

Section 1354(1) of Title 68 of the Oklahoma Statutes provides that all gross receipts are subject to sales tax unless expressly exempt by statute, and Section 1357 does not provide an exemption for the Telecommunication Relay Service fee and the Telecommunications Hearing-Impaired Surcharge.

You have concluded correctly that Section 1354 (4) of Title 68 and Commission Rule 710:65-19-330 subsections c and d do not specifically indicate the taxability of the two transactions in question. Since the two transactions that you have presented are not addressed specifically in sales tax statute. We are transferring your request to the Office of the General Counsel to establish relevancy for purposes of administration of sales tax. You may contact the Legal Division of the Tax Commission at (405) 521-3141 for future inquiries and to ascertain the assignment of your request.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst