

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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May 15, 2002

Re: Our File No. LR-02-060; Sales tax on the sale of mobile telecommunications services.

Dear

This is in response to your inquiry concerning the sales taxes due on the sale of mobile telecommunications services. I have set out your questions below and each is followed by our response:

1. Are cellular telephone calls that originate and terminate in ANY state considered taxable, provided that a customer's "place of primary use" is located in Oklahoma?

Response: *Effective August 1, 2002, the answer to this question will be yes.*

2. For example, if a customer has a "place of primary use" in Oklahoma, and the customer travels to Maine, and makes a cellular call from Point A in Maine to Point B in Maine, would such a call be treated as subject to tax in Oklahoma?

Response: *Effective August 1, 2002, the answer to this question will be yes*

3. For example, if a customer has a "place of primary use" in Oklahoma, and the customer travels to Maine, and makes a cellular call from Point A in Maine to Point B in Vermont, would such a call be treated as subject to tax in Oklahoma?

Response: *Effective August 1, 2002, the answer to this question will be yes*

These responses are based on the language found at 68 O.S. Sections 55001 through 55004.

This response applies only to the circumstances set out in your request of April 18, 2002. 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

A handwritten signature in black ink, appearing to read "Michael G. Pillow". The signature is written in a cursive style with a large initial "M".

Michael G. Pillow
Tax Policy Analyst