

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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July 8, 2002

Re: Our File Number LR-02-084; Nexus with other states

Dear

This is in response to your inquiry concerning your company's requirement to charge sales tax for sales that are made in other states.

If you make sales from your Oklahoma location, such that in accordance with Oklahoma Tax Commission rule 710:65-15-1, Oklahoma sales tax is not due, whether you are required to charge another state's sales tax depends on that state's laws. You would have to contact the other states for information on whether you are required to collect taxes for those states.

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



Michael G. Pillow  
Tax Policy Analyst