

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 25, 2002

Re: Our File Number LR-02-099; Sales tax on the provision of certain transmission services.

Dear

This is in response to your inquiry concerning the sales taxability of certain services that are rendered by your company.

In your letter you state that your company transmits "a sporting event via fiber optic cable and radio waves from Oklahoma City to another city in Oklahoma for a national broadcasting company." You further state that "Although the technology used (fiber optic and radio wave) could be used for "interactive transmissions", this specific transmission is not "interactive".

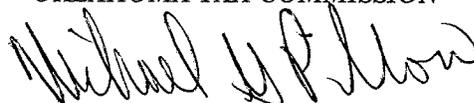
Since the service your company is providing is not interactive it is not a telecommunications service as set out in the levy of the tax at 68 O.S. Section 1354. Hence the charge for the service is not subject to sales tax.

This response is based on Oklahoma Tax Commission Rule 710:65-10-330. A copy is enclosed.

This response applies only to the circumstances set out in your request of June 12, 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

ENCLOSURE (1)