

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
FACSIMILE (405) 522-0063

July 25, 2002

Re: Our File Number LR-02-108; Sales tax on software

Dear

This is in response to your inquiry concerning the application of sales tax to sales of software in Oklahoma. The copy of Appendix D that was enclosed with your letter is enclosed. The only change that is suggested is the change in the rule number for one of the rules that is cited. The rule presently cited has been revoked and replaced by the one which I have noted. A copy of the new rule is enclosed.

This response applies only to the circumstances set out in your request of June 28, 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

ENCLOSURES (2)