OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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November 18, 2002

Re: Our File Number LR-02-199; Tax status of access to a provider network services

Dear

This is in response to your inquiry for a letter ruling regarding sales tax on users access to network services.

Please be advised that "charges for providing access to the internet are not subject to Oklahoma's sales tax, since they do not clearly fall within the levy on telecommunications services..." See Commission Rule 710:65-19-156 enclosed in its entirety.

Therefore, the charge to allow users to purchase access to content that lives at is not subject to Oklahoma sales tax.

Sincerely,

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst

Enclosure