

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

December 9, 2002

Re: Our File Number LR-02-212; Nexus for collecting sales tax.

Dear

This is in response to your inquiry concerning the nexus created by having a field service engineer living in Oklahoma. Having a field service engineer doing work in Oklahoma, regardless of where the engineer lives, is sufficient connection with Oklahoma to establish sales and use tax nexus with Oklahoma.

This response applies only to the circumstances set out in your request of November 20, 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