

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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April 24, 2003

Re: Our File Number LR-03-052; Taxability

This is in response to your inquiry wherein you asked if sales tax should be applied to \_\_\_\_\_ which is described as high speed internet access on the documentation that you submitted and appears as a line item on your January 16, 2003 telephone statement.

Pursuant to Commission Rule 710:65-19-156 subsection (b)(1), the \_\_\_\_\_ would not be subject to sales tax if the plan is exclusively for internet access and no transfer of tangible personal property is included in the line item charge of \_\_\_\_\_

This response applies only to the circumstances set out in your request of February 23, 2003. 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,



Brenda J. Sullivan  
Tax Policy Analyst

Enclosures