

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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June 19, 2003

Via email to

Re: Our File Number LR-03-055; Database for mobile telecommunications sourcing

Dear

This is in response to your inquiry concerning the availability of a state produced database for use in sourcing sales of mobile telecommunications. I have set out your questions below followed by our responses.

1. Has your state already provided their own tax sourcing database to conform with the MTSA?

Response: No.

2. If yes, where can that database be downloaded, purchased or accessed?

Response: N/A

3. If your state has not yet provided a tax sourcing database, is your state required under that legislation to eventually create and/or provide a tax sourcing database?

Response: No

4A. If your state is required to create and/or provide a tax sourcing database, what is the date that the statute requires the state-provided database to be available by?

Response: N/A

4B. What is the expected date of release of this database, and how will it be made available to wireless carriers?

Response: N/A

5. If your state is not required to create or provide a tax sourcing database, does your state nevertheless plan on providing such a database, and if yes, when will it be available and how will it be made available to wireless carriers?

Response: A database of the taxing jurisdictions associated with each address on a ZIP+4 level is planned. As yet, there is no date of availability and no information regarding how it will be made available.

This response applies only to the circumstances set out in your request of March 10, 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,  
OKLAHOMA TAX COMMISSION

A handwritten signature in black ink, appearing to read "Mike Pillow", written in a cursive style.

Mike Pillow  
Tax Policy Analyst