

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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October 30, 2003

Re: Our File Number LR-03-194; Determination where sales tax is due

Dear

This is in response to your inquiry wherein you asked if you have to pay Oklahoma sales tax on the purchase of photographs to be mailed to your home in South Carolina.

Please be advised that effective November 1, 2003, the manner in which to determine where sales tax is due will change for some delivery sales. "Currently when the purchaser takes possession of the product at a location other than the business location of the seller (for example, it is delivered to their house) the source of the sale can either be the store location or the place of delivery depending on how the sale was made. (See Commission Rule 710:65-17-1). Under the new law, effective November 1, 2003, all delivery sales will be sourced to the location where receipt by the purchaser occurs."

If your purchase is made before November 1, 2003, the illustrative transactions set out in Commission 710:65-17-1 would apply. Since I do not know the details of your particular sales transaction in order to make a determination, a copy of the above Commission Rule is being faxed to you so that you can make that determination. If I can be of further assistance, please call or fax me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst