

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



October 30, 2003

hardcopy to follow.

Re: Our File Number LR-03-234; county sales tax to be collected on sales of electricity.

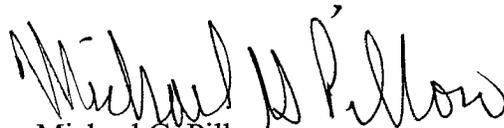
This is in response to your inquiry in which you ask for confirmation that Public Service Company of Oklahoma ("PSO") is required to charge and collect county sales tax on sales of electricity for residential use effective November 1, 2003.

This letter ruling is to confirm that the language of Senate Bill 708, which is effective November 1, 2003, clarifies that "PSO" is required to charge and collect county sales tax on sales of electricity for residential use.

This response applies only to the circumstances set out in your request of October 29, 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


Michael G. Pillow
Tax Policy Analyst