

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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September 23, 2004

Re: Our File Number LR-04-191; Sales tax on the sale of in-room, pay-per-view movies

Dear

This is in response to your inquiry concerning whether in-room pay-per-view movies are subject to sales tax.

In-room pay-per-view movies sold by a hotel and separately stated on the hotel guest's bill are not subject to sales tax in as much as they are similar to the provision of cable television programming and the sale of cable television programming is not one of the services listed as being taxable in the levying section of the Sales Tax Code, 68 O.S. Section 1354.

This response applies only to the circumstances set out in your request of August 30, 2004. 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