December 9, 2004

Re: Our File Number LR-04-220; Sales tax on the sale of telecommunications services.

Dear

This is in response to your inquiry concerning whether sales tax is due on your company's sales of certain telecommunications services. Your descriptions of the services about which you inquire are:

1. The provision of an audio/teleconference bridge
2. The provision of an 800 number to access the bridge
3. The contact of the participants of the conference directly

The provision of an audio/teleconference bridge and the charges for contacting the participants of the conference directly are subject to sales tax because they are sales of telecommunication services which are levied by 68 O.S. Section 1354.

Sales of interstate "800" services are not subject to sales tax in Oklahoma because of the exemption for them which is found in the same statutory section.

This response applies only to the circumstances set out in your request of October 19, 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