

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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December 27, 2005

RE: Our File Number LR-05-213; Tax status of Burglar Alarms/Security Systems-Commercial Property

Dear

This is in response to your request for a written determination as to whether the installation of burglar alarms/security systems represents an exempt improvement to reality vs. a sale of tangible personal property.

Please be advised that Alarm Systems are governed by Tax Commission Rule 710:65-19-4. This rule in both subsections (b) and (c) states that "Persons engaged in the sale or lease and installation of burglar, security or fire alarm systems are engaged in making sales, the total charge for which is subject to sales tax." See rule enclosed in its entirety.

This response applies only to the circumstances set out in your request of December 5, 2005. 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,



Brenda J. Sullivan
Tax Policy Analyst

Enclosure