OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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August 30, 2007

Re: Sales Tax Inquiry; LR-07-101

Dea

I am writing in response to your inquiry regarding the sales taxability of charges for the rental of space on a cell tower. You indicated in your correspondence of July 6, 2007, that "typically a cell phone provider . . . will rent space on a tower to place their antennae and included in the rental is space in an adjoining small building to place their receiving/transmitting equipment and provide for electricity and phone service.

The rental of tower space does not constitute the sale of tangible personal property nor does it fall within one of the other enumerated transactions subjected to sales tax pursuant to Section 1354 of Title 68.

This response applies only to the circumstances discussed in your request of July 6, 2007. 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 there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

Christy J. Caesar
Tax Policy Analyst