



OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

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October 2, 2008

RE: Your letter dated August 18, 2008;
Legal Division File No. LR-08-019.

Dear :

In the referenced letter, you requested advice, on behalf of your client as to whether the internet and computer applications services provided by are subject to Oklahoma sales and use tax. Further, you inquired as to whether level of activity in Oklahoma "constitutes sufficient presence to require registration and reporting."

The application of sales and use tax in Oklahoma is governed by the Oklahoma Sales Tax Code, 68 O.S. § 1350 et seq., and the Oklahoma Use Tax Code, 68 O.S. § 1401 et seq., as interpreted by Title 710, Chapter 65 of the Rules of the Oklahoma Tax Commission. These resources should be helpful in determining the appropriate treatment of the transactions you contemplate. The permanent rules of the Oklahoma Tax Commission, interpreting and applying Oklahoma tax statutes, are codified at Title 710 of the Oklahoma Administrative Code (OAC). Specifically, OAC 710:65-19-156 addresses internet-related services and transactions; a copy is enclosed for your convenience. Also, you may access the rules of the Oklahoma Tax Commission at <http://www.tax.ok.gov/rules/rules.html>.

Respectfully,

OKLAHOMA TAX COMMISSION

A handwritten signature in black ink, appearing to read "E. Short".

Ernest H. Short
Assistant General Counsel

EHS\ljm