OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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April 24, 2009

RE: LR-09-060
Sales Tax Inquiry

Dear

I am writing this letter in response to your request regarding sales tax and cellular telephone services.

Your Question:

If a foreign national using the cellular service provided to them by their "home carrier" were to use that service while traveling through Oklahoma, would their usage/roaming charges be subject to Oklahoma sales taxes (state, county, local)?
The scenarios I'm reviewing would involve a foreign national making the following types of calls while traveling through Oklahoma:
(1) Calls originating & terminating in Oklahoma.
(2) Calls originating in Oklahoma & terminating in another state.
(3) Calls originating in Oklahoma & terminating outside of the United States.

Our Response:

Sales tax for cellular service will be sourced to a customer's place of primary use, which is defined as "the street address representative of where the customer's use of the mobile telecommunications service primarily occurs, which must be the residential street address or the primary business street address of the customer and within the licensed service area of the home service provider" (pursuant to Title 68 § 55001, copy enclosed for your convenience).

This response applies only to the circumstances discussed in your written request of February 24, 2009. 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,

Marc Morrison

Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division