OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

December 17, 2013

Re: Our File No. LR-11-074

Dear !

Based on the information provided the Tax Policy Division is unable to determine whether the services outlined in request and supporting documentation constitute private communications services[1] exempted from sales tax pursuant to 68 O.S. § 1357(18)(c). Specifically, it is unclear whether a telecommunications service customer of possesses exclusive or priority use of a communication channel or group of channels over other customers.

Sincerely,

OKLAHOMA TAX COMMISSION

Brenda Sullivan
Tax Policy Analyst

[1] "Private communication service" means a "telecommunications service: that entitles the customer to exclusive or priority use of a communications channel or group of channels between or among termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services that are provided in connection with the use of such channel or channels."