

monitoring services. If [redacted] makes purchases from outside Oklahoma, from a vendor that is not required to collect Oklahoma sales or use tax, it is required to accrue, report and remit, pursuant to its Oklahoma consumer use tax account, Oklahoma state and any local use tax on the items purchased. Oklahoma allows a credit against Oklahoma consumer use taxes for taxes paid to other states in accordance with Section 1404 (3) of Title 68 of the Oklahoma Statutes. OAC 710:65-1-7. Therefore, based on the foregoing [redacted] has properly been issued an Oklahoma consumer use tax account and is not required to possess an Oklahoma sales tax permit.

This response applies only to the circumstances discussed in your request of August 10, 2011. Pursuant to Oklahoma Administrative Code 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

Brenda J. Sullivan
Tax Policy Analyst