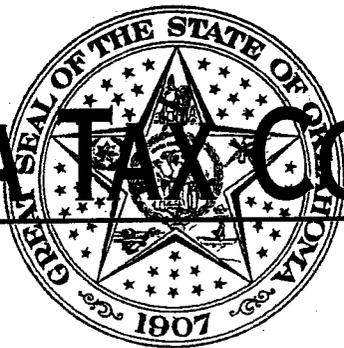


OKLAHOMA TAX COMMISSION



TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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

July 11, 2013

Re: LR-13-013

Dear

This is in response to your inquiry dated April 3, 2013, wherein you requested a ruling concerning Oklahoma Sales Tax. What follows is verbatim your facts and requested ruling and our response thereto.

Facts:

The taxpayer requesting the rulings is _____ a _____ Corporation.

Please rule on the following scenarios:

1. Photography services. All photos are conveyed digitally through the internet (either in state or out of state) for the customer to use in their media/advertising. No tangible item is conveyed. Service to be done in state. Fee is flat fee per visit, per animal.
2. Videography services. All videos are conveyed digitally through the internet (either in state or out of state) for the customer to use in their media/advertising. No tangible item is conveyed. Service to be done in state. Fee is a flat fee per visit, per animal.
3. Design services (logos, graphics, etc.). All designs are conveyed digitally through the internet. No tangible item is conveyed. Services to be done either in state or out of state. (Please rule on taxability of in state and out of state service.)
4. Web Design services. All web designs are conveyed digitally through the internet. No tangible item is conveyed. Services to be done either in state or out of state. (Please rule on taxability of in state and out of state service.)

5. Travel Expense Reimbursements.

Response:

Pursuant to OAC 710:65-19-156(b)(6), the levy of sales tax does not apply to sales of digital products delivered electronically including music, video, ringtones, and books. If no tangible item is conveyed, no sales tax is levied on the sale of photography services or videography services.

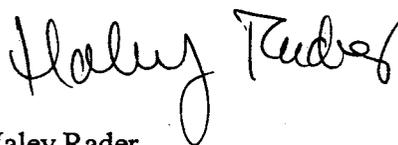
Pursuant to OAC 710:65-19-156(b)(2), charges for designing, creating, or for the storage of information for a "website or home page" on a server, including charges for "set up," "technical fees," "scanning," or domain registration are not taxable.

Travel expense reimbursement amounts billed your customers that are not associated with sales of tangible personal property or other taxable services are not subject to sales tax.

This response applies only to the circumstances set out in your request dated April 3, 2013. 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 that there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION



Haley Rader
Tax Policy Analyst