

# OKLAHOMA TAX COMMISSION



TAX POLICY DIVISION  
RICK MILLER, DIRECTOR

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

July 21, 2014



Re: LR-14-034

Dear [REDACTED]

This is in response to your inquiry regarding the sales taxability of monthly tower space rental payments. You indicated that [REDACTED] rents space on a local tower where the antennae are located for the broadcast of the station.

The rental of tower space does not constitute the sale of tangible personal property nor does it fall within one of the enumerated transactions subject to sales tax pursuant to Section 1354 of Title 68. Therefore, [REDACTED] is not required to pay sales tax on the monthly tower space rental payments.

This response applies only to the circumstances discussed in your request of June 19, 2014. 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

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan  
Tax Policy Analyst