

STATE NAME: OKLAHOMA

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix

Library of Definitions

Effective Date: 8-1-2013  
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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2012. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" column the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

Reference Number for SST Use Only	Administrative Definitions	Treatment of definition	Excluded from Sales Price	Reference
10010	<ul style="list-style-type: none"> <li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li> </ul>	X		68 O.S. §1352(12)
10070	<ul style="list-style-type: none"> <li>Telecommunication nonrecurring charges</li> </ul>	X		68 O.S. §1354(5)
10040	<ul style="list-style-type: none"> <li>Installation charges</li> </ul>		X	If separately stated, 68 O.S. §1352(12)
10060	<ul style="list-style-type: none"> <li>Value of trade-in</li> </ul>	X		Rule 710:65-1-9
	<ul style="list-style-type: none"> <li>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</li> </ul>	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment

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		Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<u>11000</u>	<ul style="list-style-type: none"> <li>• Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	If separately stated, 68 O.S. §1352(12)
<u>11010</u>	<ul style="list-style-type: none"> <li>• Transportation, shipping, postage, and similar charges</li> </ul>		X	If separately stated, 68 O.S. §1352(12)
	<ul style="list-style-type: none"> <li>• <b>Delivery Charges for direct mail: The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>			<b>Statute/Rule Cite/Comment</b>
<u>11020</u>	<ul style="list-style-type: none"> <li>• Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	If separately stated, 68 O.S. §1352(12), Rules 710:65-1-2, and 710:65-19-70
<u>11021</u>	<ul style="list-style-type: none"> <li>• Transportation, shipping, and similar charges</li> </ul>		X	If separately stated, 68 O.S. §1352(12), Rules 710:65-1-2, and 710:65-19-70
<u>11022</u>	<ul style="list-style-type: none"> <li>• Postage</li> </ul>		X	If separately stated, 68 O.S. §1352(12), Rules 710:65-1-2, and 710:65-19-70
	<b>State, Local and Tribal Taxes</b>			
<u>11110</u>	A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.		X	68 O.S. §1357(18)
	List all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision. <ul style="list-style-type: none"> <li>• OK Universal Service Fund</li> <li>• OK Lifeline Fund</li> <li>• OK High Cost Fund</li> </ul>			
<u>11120</u>	A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the			NA

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		Yes	No	Statute/Rule Cite/Comment
Sales Tax Holidays				
Sales Tax Holidays: Does your state have a sales tax holiday?		X		68 O.S. §1357.10
If yes, indicate the tax treatment during your state sales tax holiday for the following products.		Taxable	Exempt	Statute/Rule Cite/Comment
	• All Energy star qualified products	X		68 O.S. §1357.10
	• Specific energy star qualified products or energy star qualified classifications	X		68 O.S. §1357.10
	>			
	>			
	>			
	• All Disaster Preparedness Supply	X		68 O.S. §1357.10
	• Specific Disaster Preparedness Supply	X		68 O.S. §1357.10
	> Disaster preparedness general supply	X		68 O.S. §1357.10
	> Disaster preparedness safety supply	X		68 O.S. §1357.10
	> Disaster preparedness food-related supply	X		68 O.S. §1357.10
	> Disaster preparedness fastening supply	X		68 O.S. §1357.10
	• School supply	X		68 O.S. §1357.10
	• School art supply	X		68 O.S. §1357.10
	• School instructional material	X		68 O.S. §1357.10
	• School computer supply	X		68 O.S. §1357.10
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	Taxable	Exempt	Statute/Rule Cite/Comment
20130	• Clothing		X	68 O.S. §1357.10
20110	• Computers	X		68 O.S. §1357.10

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20120	• Prewritten computer software	X				68 O.S. §1357.10
	•					
	•					
	•					
	<b>Product Definitions</b>					
	<b>Clothing and related products</b>	<b>Taxable</b>	<b>Exempt</b>		<b>Statute/Rule Cite/Comment</b>	
20010	• Clothing	X				68 O.S. §1354(1)
20015	➢ Essential clothing priced below a state specific threshold	X				68 O.S. §1354(1)
20050	➢ Fur clothing	X				68 O.S. §1354(1)
20020	• Clothing accessories or equipment	X				68 O.S. §1354(1)
20030	• Protective equipment	X				68 O.S. §1354(1)
20040	• Sport or recreational equipment	X				68 O.S. §1354(1)
	<b>Computer related products</b>	<b>Taxable</b>	<b>Exempt</b>		<b>Statute/Rule Cite/Comment</b>	
30100	• Computer	X				68 O.S. §1354(1), §1354(9)
30040	• Prewritten computer software	X				68 O.S. §1354(1), §1352(24)
30050	• Prewritten computer software delivered electronically		X			68 O.S. §1357(32)
30060	• Prewritten computer software delivered via load and leave	X				68 O.S. §1354(1), §1352(24)
30015	• Non-prewritten (custom) computer software		X			Rule 710:65-19-52
30025	• Non-prewritten (custom) computer software delivered electronically		X			Rule 710:65-19-52
30035	• Non-prewritten (custom) computer software delivered via load and leave		X			Rule 710:65-19-52
	<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>		<b>Statute/Rule Cite/Comment</b>	
30200	• Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b>	X				If delivered in tangible media format, Rule 710:65-19-52
30210	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically		X			Rule 710:65-19-52
30220	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave	X				Rule 710:65-19-52
30230	• Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b>		X			Rule 710:65-19-52
30240	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is		X			Rule 710:65-19-52

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	delivered electronically				
	Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment	
30250	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave</li> </ul>		X	Rule 710:65-19-52	
30300	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>prewritten computer software that only provide updates or upgrades</b> with respect to the software</li> </ul>	X		If delivered in tangible media format, Rule 710:65-19-52	
30310	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>		X	Rule 710:65-19-52	
30320	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		Rule 710:65-19-52	
30330	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>		X	Rule 710:65-19-52	
30340	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>		X	Rule 710:65-19-52	
30350	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>		X	Rule 710:65-19-52	
30360	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>		X	Rule 710:65-19-52	
30370	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>		X	Rule 710:65-19-52	
30380	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades delivered electronically and support services</b> to the software</li> </ul>		X	Rule 710:65-19-52	
30390	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software</li> </ul>		X	Rule 710:65-19-52	

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	provide updates or upgrades delivered via load and leave and support services to the software	Taxable Percentage	Exempt Percentage	Statute/Rule Cite/Comment
	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.			
30400	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	100%		Rule 710:65-19-52
30410	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>		100%	Rule 710:65-19-52
30420	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	100%		Rule 710:65-19-52
30430	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services to the software</b></li> </ul>		100%	Rule 710:65-19-52
	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works, digital audio works, and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?		X	68 O.S. §1354
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
31040	<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>		X	68 O.S. §1354
31070	<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>		X	68 O.S. §1354
31100	<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent</li> </ul>		X	68 O.S. §1354



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		Included in Prepared Food	Excluded from Prepared Food	Statute/Rule Cite/Comment
40020	o Dietary Supplements	X		68 O.S. §1354(1)
40050	o Soft Drinks	X		68 O.S. §1354(1)
40060	o Bottled water	X		68 O.S. §1354(1)
40040	> Food sold through vending machines		X	68 O.S. §1355
41000	> Prepared Food	X		68 O.S. §1354(1)
	<b>Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)</b>			
41010	> Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		
41020	> Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		
41030	> Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas	X		
	<b>Health-care products</b>			
	<b>Drugs (indicate how the options are treated in your state)</b>			
	<b>Drugs for human use</b>			
51010	• Drugs for human use without a prescription	X		68 O.S. §1354(1), §1357(9)
51020	• Drugs for human use with a prescription		X	68 O.S. §1354(1), §1357(9)
51050	• Insulin for human use without a prescription		X	68 O.S. §1357(9)
51060	• Insulin for human use with a prescription		X	68 O.S. §1357(9)
51090	• Medical oxygen for human use without a prescription		X	68 O.S. §1357(9)
51100	• Medical oxygen for human use with a prescription		X	68 O.S. §1357(9)
51130	• Over-the-counter drugs for human use without a prescription	X		68 O.S. §1354(1), §1357(9), and Rule 710:65-13-170
51140	• Over-the-counter drugs for human use with a prescription	X		68 O.S. §1354(1), §1357(9), and Rule 710:65-13-170
51170	• Grooming and hygiene products for human use that don't meet the definition of "drug"	X		68 O.S. §1354(1), §1357(9), and Rule 710:65-13-170
	• Grooming and hygiene products for human use that meet	X		68 O.S. §1354(1), §1357(9), and Rule

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	the definition of "drug" without a prescription					
	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that meet the definition of "drug" with a prescription</li> </ul>	X				710:65:13:170 68 O.S. §1354(1), §1357(9), and Rule 710:65:13:170
51190	<ul style="list-style-type: none"> <li>Drugs for human use to hospitals</li> </ul>	X				68 O.S. §1354(1), §1357(9), Rule 710:65-13-170
51195	<ul style="list-style-type: none"> <li>Drugs for human use to other medical facilities</li> </ul>	X				68 O.S. §1354(1), §1357(9), Rule 710:65-13-170
51200	<ul style="list-style-type: none"> <li>Prescription drugs for human use to hospitals</li> </ul>			X		68 O.S. §1354(1), §1357(9), Rule 710:65-13-170
51205	<ul style="list-style-type: none"> <li>Prescription drugs for human use to other medical facilities</li> </ul>			X		68 O.S. §1354(1), §1357(9), Rule 710:65-13-170
51240	<ul style="list-style-type: none"> <li>Free samples of drugs for human use</li> </ul>			X		None
51250	<ul style="list-style-type: none"> <li>Free samples of prescription drugs for human use</li> </ul>			X		None
<b>Drugs for animal use</b>						
51030	<ul style="list-style-type: none"> <li>Drugs for animal use without a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51040	<ul style="list-style-type: none"> <li>Drugs for animal use with a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51070	<ul style="list-style-type: none"> <li>Insulin for animal use without a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51080	<ul style="list-style-type: none"> <li>Insulin for animal use with a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51110	<ul style="list-style-type: none"> <li>Medical oxygen for animal use without a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51120	<ul style="list-style-type: none"> <li>Medical oxygen for animal use with a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51150	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use without a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51160	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use with a prescription</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51180	<ul style="list-style-type: none"> <li>Grooming and hygiene products for animal use</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51210	<ul style="list-style-type: none"> <li>Drugs for animal use to veterinary hospitals and other animal medical facilities</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51220	<ul style="list-style-type: none"> <li>Prescription drugs for animal use to hospitals and other animal medical facilities</li> </ul>	X				68 O.S. §1354(1), §1357(9)
51260	<ul style="list-style-type: none"> <li>Free samples of drugs for animal use</li> </ul>			X		None
51270	<ul style="list-style-type: none"> <li>Free samples of prescription drugs for animal use</li> </ul>			X		None
<b>Durable medical equipment (indicate how the options are treated in your state)</b>						
52010	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, without a prescription</li> </ul>	X				68 O.S. §1354(1), §1357.6
52020	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription</li> </ul>	X				68 O.S. §1354(1), §1357.6
52030	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicare</li> </ul>			X		68 O.S. §1357.6
52040	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>			X		68 O.S. §1357.6

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52050	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52060	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
52070	<ul style="list-style-type: none"> <li>Durable medical equipment for home use without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52080	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52090	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
52100	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
52110	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52120	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
52130	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52140	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52150	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
52160	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
52170	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52180	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
52190	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52200	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52210	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
52220	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
52230	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52240	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6

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52250	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52260	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52270	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
52280	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
52290	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52300	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
52310	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52320	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52330	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
52340	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
52350	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52360	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
52370	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52380	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52390	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
52400	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
52410	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
52420	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
52430	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use without a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52440	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription</li> </ul>	X		68 O.S. §1354(1), §1357.6
52450	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6



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Streamlined Sales Tax Governing Board  
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54110	<ul style="list-style-type: none"> <li>• Corrective eyeglasses with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
54120	<ul style="list-style-type: none"> <li>• Corrective eyeglasses with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
54130	<ul style="list-style-type: none"> <li>• Contact lenses without a prescription</li> </ul>	X		68 O.S. §§1354(1), 1357(22)
54140	<ul style="list-style-type: none"> <li>• Contact lenses with a prescription</li> </ul>	X		68 O.S. §§1354(1), 1357(22)
54150	<ul style="list-style-type: none"> <li>• Contact lenses with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
54160	<ul style="list-style-type: none"> <li>• Contact lenses with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
54170	<ul style="list-style-type: none"> <li>• Contact lenses with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
54180	<ul style="list-style-type: none"> <li>• Contact lenses with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
54190	<ul style="list-style-type: none"> <li>• Hearing aids without a prescription</li> </ul>	X		68 O.S. §§1354(1), 1357(22)
54200	<ul style="list-style-type: none"> <li>• Hearing aids with a prescription</li> </ul>	X		68 O.S. §§1354(1), 1357(22)
54210	<ul style="list-style-type: none"> <li>• Hearing aids with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
54220	<ul style="list-style-type: none"> <li>• Hearing aids with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
54230	<ul style="list-style-type: none"> <li>• Hearing aids with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
54240	<ul style="list-style-type: none"> <li>• Hearing aids with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
54250	<ul style="list-style-type: none"> <li>• Dental prosthesis without a prescription</li> </ul>		X	68 O.S. §1357(22)
54260	<ul style="list-style-type: none"> <li>• Dental prosthesis with a prescription</li> </ul>		X	68 O.S. §1357(22)
54270	<ul style="list-style-type: none"> <li>• Dental prosthesis with a prescription paid for by Medicare</li> </ul>		X	68 O.S. §1357.6
54280	<ul style="list-style-type: none"> <li>• Dental prosthesis with a prescription reimbursed by Medicare</li> </ul>		X	68 O.S. §1357.6
54290	<ul style="list-style-type: none"> <li>• Dental prosthesis with a prescription paid for by Medicaid</li> </ul>		X	68 O.S. §1357.6
54300	<ul style="list-style-type: none"> <li>• Dental prosthesis with a prescription reimbursed by Medicaid</li> </ul>		X	68 O.S. §1357.6
	<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
60010	<ul style="list-style-type: none"> <li>• Ancillary Services</li> </ul>	X		68 O.S. §1354(4), Rule 710: 65-19-330
60020	<ul style="list-style-type: none"> <li>➢ Conference bridging service</li> </ul>	X		68 O.S. §1354(4)
60030	<ul style="list-style-type: none"> <li>➢ Detailed telecommunications billing service</li> </ul>	X		68 O.S. §1354(4), Rule 710: 65-19-330
60040	<ul style="list-style-type: none"> <li>➢ Directory assistance</li> </ul>	X		68 O.S. §1354(4), Rule 710: 65-19-330
60050	<ul style="list-style-type: none"> <li>➢ Vertical service</li> </ul>	X		68 O.S. §1354(4), Rule 710: 65-19-330
60060	<ul style="list-style-type: none"> <li>➢ Voice mail service</li> </ul>	X		68 O.S. §1354(4), Rule 710: 65-19-330
	<b>Telecommunications (Indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
61000	<ul style="list-style-type: none"> <li>• Intrastate Telecommunications Service</li> </ul>	X		68 O.S. §1354(4)
61010	<ul style="list-style-type: none"> <li>• Interstate Telecommunications Service</li> </ul>	X		68 O.S. §1354(4)
61020	<ul style="list-style-type: none"> <li>• International Telecommunications Service</li> </ul>	X		68 O.S. §1354(4)
61030	<ul style="list-style-type: none"> <li>• International 800 service</li> </ul>		X	68 O.S. §1357(18)

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61040	• International 900 service		X	68 O.S. §1357(18)
61050	• International fixed wireless service	X		68 O.S. §1354(4)
61060	• International mobile wireless service	X		68 O.S. §1354(4)
61080	• International prepaid calling service	X		68 O.S. §1354(4)
61090	• International prepaid wireless calling service	X		68 O.S. §1354(4)
61100	• International private communications service		X	68 O.S. §1357(18)
61110	• International value-added non-voice data service		X	68 O.S. §1357(18)
61120	• International residential telecommunications service	X		68 O.S. §1354(4)
61130	• Interstate 800 service		X	68 O.S. §1357(18)
61140	• Interstate 900 service		X	68 O.S. §1357(18)
61150	• Interstate fixed wireless service	X		68 O.S. §1354(4)
61160	• Interstate mobile wireless service	X		68 O.S. §1354(4)
61180	• Interstate prepaid calling service	X		68 O.S. §1354(4)
61190	• Interstate prepaid wireless calling service	X		68 O.S. §1354(4)
61200	• Interstate private communications service		X	68 O.S. §1357(18)
61210	• Interstate value-added non-voice data service		X	68 O.S. §1357(18)
61220	• Interstate residential telecommunications service	X		68 O.S. §1354(4)
61230	• Interstate 800 service	X		68 O.S. §1354(4)
61240	• Interstate 900 service	X		68 O.S. §1354(4)
61250	• Interstate fixed wireless service	X		68 O.S. §1354(4)
61260	• Interstate mobile wireless service	X		68 O.S. §1354(4)
61280	• Intrastate prepaid calling service	X		68 O.S. §1354(4)
61290	• Intrastate prepaid wireless calling service	X		68 O.S. §1354(4)
61300	• Intrastate private communications service	X		68 O.S. §1354(4)
61310	• Intrastate value-added non-voice data service		X	68 O.S. §1357(18)
61320	• Intrastate residential telecommunications service	X		68 O.S. §1354(4)
61325	• Paging service	X		68 O.S. §1354(4)
61330	• Coin-operated telephone service	X		68 O.S. §1354(4) and Rule 710:65-19-330
61340	• Pay telephone service	X		68 O.S. §1354(4)
61350	• Local Service as defined by <u>OKLAHOMA</u>			NA
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