# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 20, 2000

Re: Our File Number LR-00-55; Sales taxability of breast prosthesis and surgical bras.

Dear Madam:

This is in response to your inquiry for a letter ruling regarding the sales exemption for breast prosthesis and surgical bras.

Please be advised that Section 1357 (20) of Title 68 exempts "sales of prosthetic devices to an individual for use by such individual." In that same section prosthetic device is defined as " a device which replaces a missing part of the human body...." Since a breast prosthesis does replace a missing part of the human body, it is a prosthetic device and may be purchased exempt from sales tax. As to the surgical bras, also referred to as "after surgery" bras, if they are permanently attached to the breast forms and are sold as one complete packet, the surgical bras would constitute supplies which are physically connected to the prosthetic device, and would be exempt from sales tax when sold to an individual for her own use.

Enclosed is a copy of Commission Rule 710:65-13-171 for your information. If I can be of further assistance, please contact me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure