

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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September 5, 2001

Re: Our file Number LR-01-134; Sales tax on the purchase of "myoview"

Dear

This is in response to your inquiry concerning whether the product referenced above is exempt from sales tax under the exemption found in the statutes at 68 O. S. Section 1357.6. Your email inquiry states that it is used with radiology films and it is prescribed. In a later telephone conversation, you relayed that you had learned that it is a radioactive marker that is injected into patients prior to their undergoing radiology procedures.

Based on this information, it appears that the product is a drug that is exempted by the statute noted above and Oklahoma Tax Commission Rule 710:65-13-170.

This response applies only to the circumstances set out in your request of August 30, 2001. Pursuant to Commission Rule 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.

If I can be of further assistance, please feel free to contact me.

Sincerely,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst