

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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December 11, 2001

Re: Our file Number LR -01-182; Use tax on the purchase of medical supplies.

Dear

This is in response to your inquiry concerning the subject referenced above.

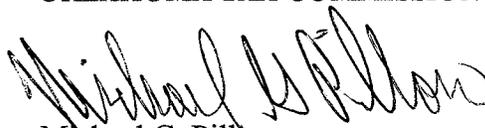
Medical supplies used by your company's employees to perform physical examinations are subject to use tax when they are purchased outside Oklahoma and are brought into Oklahoma for use.

A registration packet, copies of the sales and use tax rules, local sales and use tax rate charts and use tax reporting forms have been sent to you separately.

This response applies only to the circumstances set out in your request of November 6, 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