

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

December 13, 2001

Re: Our file Number LR-01-188; Sales tax on the sale of personal mobility vehicles that are reimbursed via Medicare or Medicaid.

Dear

This is in response to your inquiry concerning the subject referenced above. In accordance with Oklahoma Tax Commission Rules 710:65-13-169 and 710:65-13-173, if your sales of durable medical equipment are reimbursed by Medicare or Medicaid, either fully or partially, no sales tax is due. Copies of these rules are enclosed.

You should submit the refund claim documentation you have previously discussed with the Credit and Refund Section of the Account Maintenance Division.

This response applies only to the circumstances set out in your request of October 24, 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

Enclosure
CC: Greg Stipe