

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 26, 2002

Re: Our File No. LR-02-125; Sales tax on the sale of Intra-Ocular Lenses

Dear

This is in response to your inquiry concerning whether sales tax is due on the sale by your company of Intra-Ocular Lenses. They are implanted surgically and are permanent. Based on these facts, the sale of Intra-Ocular Lenses is exempt from sales tax in accordance with Oklahoma Tax Commission Rule 710:65-13-170. A copy is enclosed.

This response applies only to the circumstances set out in your request of July 18, 2002. 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