

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

July 30, 2002

Re: Our File Number LR-02-126; Sales taxability of Implantable Contact Lenses

Dear

This is in response to your inquiry concerning whether sales tax is due on the sale by your company of Implantable Contact Lenses. They are implanted surgically and are permanent. Based on these facts, sales of Implantable Contact Lenses are 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 17, 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

ENCLOSURE: 1

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

August 14, 2002

Re: Our File Number LR-02-126A; Sales tax on the sale of Implantable Contact Lenses

Dear

In our letter ruling LR-02-126 dated July 30, 2002, we stated that Implantable Contact Lenses were exempt from sales tax based on Oklahoma Tax Commission Rule 710:65-13-170 in that they are implanted and are permanent.

In your Email of August 10, 2002, you notified us that Implantable Contact Lenses are not permanent.

As a result, we are withdrawing our earlier letter dated July 30, 2002, and are advising that since they are not permanent, sales of Implantable Contact Lenses are subject to sales tax in Oklahoma.

This response applies only to the circumstances set out in your request of August 10, 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