

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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November 18, 2002

Re: Our File Number LR-02-209; Sales tax on animal drugs and pharmaceuticals

Dear

This is in response to your inquiry in which you ask, in reference to paragraph (c) of Oklahoma Tax Commission Rule 710:65-19-350, if “withdrawals from inventory include prescription as well as non-prescription drugs”.

Our answer is, yes, a veterinarian is responsible for accruing and paying sales tax on withdrawals of both prescription and non-prescription drugs, for use in the treatment of animals, which drugs were previously purchased exempt for resale. This is the result of the fact that there is no exemption for drugs used in connection with animal care. The exemption for drugs that is found in the sales tax code is limited to certain drugs used in the treatment of human beings.

This response applies only to the circumstances set out in your request of November 13, 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