

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

December 18, 2002

Re: LR-02-217; Sales tax on the sale of hearing aids.

Dear

This is in response to your inquiry concerning the sales taxation of hearing aids.

As a vendor of hearing aids, you are required to charge, collect and remit sales tax on all taxable sales. The sales that would be exempt would be sales where the purchaser was reimbursed by Medicare or Medicaid. Copies of Oklahoma Tax Commission Rules 710:65-13-169 and 710:65-13-173 which deal with this subject are enclosed.

If you correctly bill sales tax on a taxable sale, you are allowed to collect the tax billed in the same manner as you would any other debt. Please refer to 68 O. S. Section 1361(B). A copy is enclosed.

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