OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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March 19, 2003

RE: Our File Number LR-03-048; Exemption for prescription lenses provided to a Medicare or Medicaid recipient

This is in response to your request for an interpretation of Commission Rule 710:65-13-173 as it relates to prescription lenses ordered by optometrists on behalf of Medicare and Medicaid recipients.

As a vendor of prescription lenses, 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. The proper documentation required is outlined in the above rule, subsections (b) and (c).

Please see Commission Rule 65-11-1 for the proper procedures for refund requests. The statute of limitations for refund of tax paid in error is three (3) years. Request for refund should be addressed to Greg Stipe, Account Maintenance Division, 2501 Lincoln Blvd., Oklahoma City, OK 74194, (405) 521-3270. Enclosed are copies of Section 227 of Title 68 O. S. which deals, generally, with refunds and Commission Rule 710:65-11-1.

This response applies only to the circumstances set out in your request of February 14, 2003. 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,

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst

Enclosure