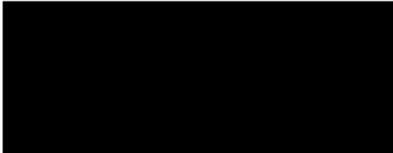


OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

June 18, 2003



Via email to [REDACTED]

Re: Our File Number LR-03-093; Sales tax on "Legend Drugs"

Dear [REDACTED]

This is in response to your inquiry concerning the sales taxability of purchases of "legend drugs" by [REDACTED]

[REDACTED] holds Oklahoma Sales Tax Permit number 315691.

Oklahoma Tax Commission Rule 710:65-19-142(b) allows hospitals to purchase legend drugs exempt from sales tax.

If the products listed in your email are legend drugs, they may be purchased exempt from sales tax by [REDACTED] since it holds an Oklahoma Sales Tax Permit.

This response applies only to the circumstances set out in your request of May 13, 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,
OKLAHOMA TAX COMMISSION

A handwritten signature in black ink that reads "Michael G. Pillow".

Michael G. Pillow
Tax Policy Analyst