

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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May 26, 2004

Fax Number 1-847-914-5481

Re: Our File Number LR-04-084; Taxability of prescription medications for animals

Dear

This is in response to your request for a written opinion regarding the sales taxability of prescription medications for animals. Please be advised 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 April 30, 2004. 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  
Tax Policy Analyst