

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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September 15, 2004

Re: Our File Number LR-04-118; Sales tax on the sale of hearing aids

Dear

This is in response to your inquiry concerning whether the sale of hearing aids and ear molds are subject to sales tax.

While hearing aids are listed as an exempla of a prosthetic in the Oklahoma Tax Commission rule dealing with the exemption for persons making purchases that are exempt from sales tax if the item being purchased is reimbursable by Medicare or Medicaid, the rule dealing with prosthetics generally, which was valid during the time your husband made the purchases set out in your letter (Oklahoma Tax Commission Rule 710:65-13-171), defined "prosthetic device" to mean "a device which replaces a missing part of the human body...." Hearing aids would not meet this definition and would therefore be taxable.

This response applies only to the circumstances set out in your request of June 15, 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,  
OKLAHOMA TAX COMMISSION



Michael G. Pillow  
Tax Policy Analyst