

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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



November 18, 2004

RE: Our File Number LR-04-225; Taxability of Optometrist sales of contact lenses

Dear

This is in response to your inquiry regarding the correct sales tax procedure for the purchase of contact lenses for your optometry practice. Please be advised that you are considered the consumer/user of the lenses used in providing your optometry service and are required to pay sales /use tax on the lens at the time of purchase. Tangible personal property transferred by an optometrist in the practice of optometry are not sales made by the optometrist, but are incidental to the performance of the services. Please see Commission Rule 710:65-19-261, a copy of which is enclosed.

This response applies only to the circumstances set out in your request of November 2, 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,

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst

cc: Dave Francis, Taxpayer Assistance Div.
Enclosure