OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 7, 2005

Re: Our File Number LR-05-041; Sales Tax on Sales of Defibrillators

This is in response to your inquiry concerning the sales taxability of sales of defibrillators.

Sales that are not made to an individual would be subject to sales tax unless the Sales Tax Code specifically exempted the entity making the purchase. Please see Oklahoma Tax Commission rule 710:65-7-15 for examples of entities with specific statutory exemption, along with the requirements placed on the vendor concerning documentation that must be obtained in order for the vendor to be relieved of liability from having to charge sales tax on sales to such entities.

Oklahoma Tax Commission Rule 710:65-13-169 defines the phrase "medical equipment." A defibrillator would be included among the devices that would come within the definition of that phrase.

Pursuant to Rule 710:65-13-173, "medical equipment" may only be purchased exempt from sales tax by an individual if "the item is administered or distributed by a 'practitioner' or purchased or leased, by or on behalf of an individual, pursuant to a prescription or work order of a practitioner; and" the... "item is furnished to a Medicare or Medicaid program recipient and the cost of the said item will be reimbursed by Medicare or Medicaid."

Unofficial copies of the Oklahoma Tax Commission rules referenced herein may be viewed at the following website by entering the rule number as the search term:

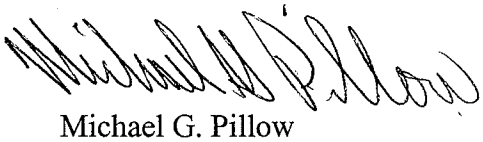
www.oar.state.ok.us/oar/codedoc02.nsf

This response applies only to the circumstances set out in your request of March 7, 2005. 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



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