OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 7, 2005

Re: Our File Number LR-05-047; Sales tax on the sale of orthotics

This is in response to your inquiry concerning the sales taxability of the sale of orthotics to patients.

Oklahoma Tax Commission Rule 710:65-13-169, in the language duplicating the statutory language of 68 O.S. Section 1357.6, defines the phrase "prosthetic device" to mean:

"... a replacement, corrective or supportive device, including repair parts for same, worn on or in the body to:

(A) Artificially replace a missing portion of the body;
(B) Prevent or correct physical deformity or malfunction; or
(C) Support a weak or deformed portion of the body...."

In the same rule, the phrase "orthotic device" is defined to mean "... a piece of special equipment designed to straighten a deformed or distorted part of the human body...."

Therefore, "orthotic" devices are "prosthetic" devices.

Oklahoma Tax Commission Rule 710:65-13-171 exempts the sales of a "prosthetic device to an individual for use by such individual...."

Therefore sales of orthotic devices to individuals for use by those individuals by
.re exempt from sales tax.

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 22, 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

Michael G. Pillow
Tax Policy Analyst