OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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May 10, 2005

Re: Our File Number LR-05-065; Tax status of orthopedic braces

This is in response to your request for clarification regarding the term "prosthetic device" as it relates to the sale of orthopedic braces/devices to patients to prevent or correct physical deformity or support a weak or deformed limb as being exempt from sales tax pursuant to Commission Rule 710:65-13-171.

Section 1357 (20) of Title 68 exempts from the levy of sales tax "sales of prosthetic devices to an individual for use by such individual. "Prosthetic device is defined in Section 1357.6 (C) of Title 68 as follows:

The term 'prosthetic device' means a replacement, corrective or supportive device, including repair and replacement parts for same, worn on or in the body to:

1. Artificially replace a missing portion of the body;
2. Prevent or correct physical deformity or malfunction; or
3. Support a weak or deformed portion of the body.

Under these statutory provisions the item in question can be purchased exempt from sales tax.

This response applies only to the circumstances set out in your request of April 25, 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,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure