

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
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August 1, 2005

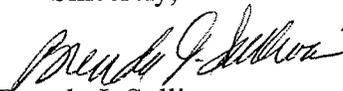
Re: Our file Number LR-05-123; Tax status of "Onco Vue"

Dear

This is in response to your inquiry wherein you asked for confirmation as to the taxability of \_\_\_\_\_ services called \_\_\_\_\_, a genetic-based breast cancer risk test. Patients at imaging centers around the country will be taking and paying for the test, which involves sending a sample of their DNA to our laboratories in a tube of mouthwash. After the DNA is analyzed, the patient's medical provider receives a report indicating the patient's lifetime risk of developing breast cancer." Please be advised that this type of service is not one of the enumerated services for which a sales tax is levied. However, persons engaged in selling these services are considered to be the consumer/user and should pay sales or use tax on materials, supplies and equipment purchased for use in their business. Please see enclosed Rule 710:65-1-7.

This response applies only to the circumstances set out in your request of July 21, 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