

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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February 6, 2006

Re: Our File Number LR-05-185; Sales taxability of equipment

Dear

This is in response to your inquiry concerning the status of certain items of equipment that you listed in your letter of September 30, 2005. I have listed the equipment as you have identified it in your letter and have given the classification that we would assign it based on the definitions used in the Streamlined Sales and Use Tax Agreement, Library of Definitions.

<b>Item</b>	<b>Sales Tax Classification</b>
1. Gain trainers and accessories	Mobility Enhancing Equipment
2. Dynamic Stander and accessories	Mobility Enhancing Equipment
3. Tricycle format equipment	Mobility Enhancing Equipment
4. Supine Boards and Attachments	Prosthetic Devices
5. Prone Boards and Attachments	Prosthetic Devices
6. Your chairs	Prosthetic Devices
7. Arm Anchors	Prosthetic Devices
8. Bathing and Toileting equipment	Prosthetic Devices

Please be aware that Mobility Enhancing Equipment is not exempt under the Oklahoma Sales Tax Code or the Oklahoma Use Tax Code unless it is sold to an exempt entity. Hospitals and other 501(c)(3) medical services providers are not exempt on their purchases of items used in their provision of services.

Additionally, while prosthetic devices are exempt when sold to an individual, they are not exempt when sold to a medical service provider or other entity, unless that medical service provider or entity is, itself, exempted in the statutes.

This response applies only to the circumstances set out in your request of September 30, 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

A handwritten signature in black ink, appearing to read "Michael G. Pillow". The signature is written in a cursive style with a large, stylized initial "M".

Michael G. Pillow  
Tax Policy Analyst