

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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May 17, 2006

Re: LR-06-017; Sales tax on the sale of Prosthetic Devices to medical facilities

Dear Ms. Hardy:

This is in response to your inquiry concerning the subject referenced above.

While Oklahoma Tax Commission Rule 710:65-13-171 exempts sales of prosthetic devices when the devices are sold to individuals, it does not exempt such sales when the devices are sold to medical facilities. Instead, Oklahoma Tax Commission Rule 710:65-19-142 makes sales of prosthetic devices to hospitals, infirmaries, nursing homes and like institutions subject to sales tax.

This response applies only to the circumstances set out in your request of January 25, 2006. 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