

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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October 3, 2006

RE: Our File Number LR-06-157; Taxability of medical devices and products

Dear

This is in response to your request for a written opinion regarding the sales taxability of "Zeno electronic medical device".

Please be advised that medical products themselves are not exempt based on their use or status as prescription or non-prescription health care products. Pursuant to Oklahoma Tax Commission Rule 710:65-13-170 (b), the sale or rental of medical equipment, supplies, or devices is taxable. There is an exemption for medical supplies sold or leased on behalf of patients who are reimbursed by Medicaid and Medicare, See OTC Rules 710:65-13-170(d) and 710:65-13-173.

Therefore, the product, "Zeno electronic device", represented by photocopies of labels that were submitted with your correspondence is subject to Oklahoma sales or use tax, with the exception of sales to Medicaid and Medicare recipients.

You may reference the above rules on our website at <http://www.oktax.state.ok/oktax/ruleindex.html>. If I can be further assistance, please write or contact me at (405) 521-3133.

Sincerely,

  
Brenda J. Sullivan  
Tax Policy Analyst