LR.07-063

OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

PHONE
(405) 319-8550

ADDRESS
First National Center
120 North Robinson, 20th Floor
Oklahoma City, Oklahoma

FACSIMILE
(405) 601-7144

MAILING ADDRESS
Post Office Box 53248
Oklahoma City, Oklahoma 73152-3248

OFFICE OF THE GENERAL COUNSEL

June 20, 2007

Re: Your letter dated March 5, 2007; OTC Legal Division File Number LR-07-009.

Dear

In the referenced correspondence, you pose questions regarding the application of Oklahoma sales tax to "the sale/charge to customers of the medical Radioactive Seed Implant Procedure, a.k.a. Brachytherapy, and the sale/charge to customers of the medical product, an implanted Radioactive Seed."

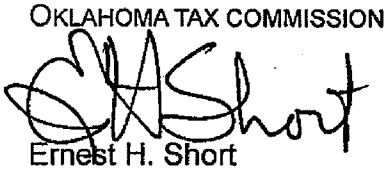
For purposes of complying with the Oklahoma Sales Tax Code, 68 O.S. § 1350 et seq., the following resources should be helpful in determining the appropriate treatment of the transactions you contemplate. Title 68 O.S. § 1354(A) provides a list of the sales upon which the Oklahoma sales tax is levied. An exemption from the Oklahoma sales tax for sales of certain drugs, medical devices and equipment is provided by 68 O.S. § 1357.7. Copies of 68 O.S. §§ 1354 and 1357.6 are enclosed for your convenience. The permanent rules of the Oklahoma Tax Commission, interpreting and applying Oklahoma tax statutes, are codified at Title 710 of the Oklahoma Administrative Code (OAC). Also, you may access the rules of the Oklahoma Tax Commission at http://www.tax.ok.gov/rules/rules.html.

If you require additional assistance, you may request a letter ruling from the Office of General Counsel, Oklahoma Tax Commission, as provided by OTC Rule No. 710:1-3-73. A letter ruling from the Office of General Counsel is discretionary and is defined as an "informal written statement of policy or

treatment of specific fact situations under Oklahoma law." (OTC Rule No. 710:1-3-73(e)). Your request for a Letter Ruling should describe the specific fact situation and the specific taxpayers involved. The request should be submitted with a legal brief. Under these circumstances, the Office of General Counsel could conduct a review to determine if it concurs with your analysis and conclusions.

Respectfully,

OKLAHOMA TAX COMMISSION



Ernest H. Short
Assistant General Counsel

EHS\ljm
cc: Dawn Cash, Director, Tax Policy