OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

July 18, 2007

Re: Classification of an item of medical equipment for sales tax purposes, LR-07-085

Dear :

I am writing in response to your inquiry whether a male vacuum erection system utilized by men with erectile dysfunction to obtain and sustain an erection for sexual activity qualifies as a prosthetic device as defined under the Sales Tax Code. A detailed description of the function and purpose of the device is set forth in documentation designated as Code Detail attached to your correspondence of June 21, 2007.

Prosthetic device is defined in Section 1357.6(C) of Title 68 in pertinent part as follows:

> [A] replacement, corrective, or supportive device, including repair and replacement parts for same worn on or in the body to:
>
> 2. Prevent or correct physical deformity or malfunction
>
> * * *

Based on the foregoing the device in question constitutes a prosthetic device for purposes of the sales tax exemptions found at 68 O.S. §§ 1357(22) and 1357.6.

This response applies only to the circumstances discussed in your request of June 21, 2007. 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 there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

Christy J. Caesar

Christy J. Caesar
Tax Policy Analyst

[1] Healthcare Common Procedure Coding Systems