

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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March 5, 2008

Re: LR-07-242

Dear

This is in response to your request for confirmation that a dental laboratory in California is incorrectly charging sales tax on your purchases of "invisalign dental orthodontic appliances". In your correspondence you indicated that "We take impressions and send them to their lab and they fabricate these 'invisalign' appliances for our patients."

Pursuant to OAC 710:65-19-71 the California dental laboratory should not charge Oklahoma sales tax on the amounts charged for the "invisalign" appliances fabricated for your patients.

This response applies only to the circumstances set out in your request of December 4, 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 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


Brenda J. Sullivan
Tax Policy Analyst