

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



June 19, 2008

Re: Our File Number LR-08-075; Taxability of hearing aids

Dear

This is in response to your inquiry regarding the sales tax status on hearing aids and accessories in Oklahoma.

Please be advised as an Oklahoma vendor of hearing aids, you are required to charge, collect and remit sales tax on all taxable sales of hearing aids and accessories. The sales that would be exempt would be sales where the purchaser was reimbursed by Medicare or Medicaid. Copies of Oklahoma Tax Commission Rules 710:65-13-169 and 710:65-13-173 which deal with this subject are enclosed.

This response applies only to the circumstances set out in your request of May 13, 2008. 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

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst

Enclosure