OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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June 25, 2009

Re: LR-09-067; Taxability of printed material, i.e. medical records

Dear

This is in response to your request for advice as to the tax status of your law firm obtaining copies of medical records from doctors, hospitals, etc for clients. What follows is verbatim your facts and question and our response thereto.

Facts:

As a law firm we regularly obtain copies of medical records from doctors, hospitals, etc for our clients.

are hired by many hospitals in the State of Oklahoma as their "copy" company for medical records, and the invoice for the copying comes from their office in (The individuals who do the copying for are employees at the various locations in Oklahoma. I recently noticed on their billing that they are charging sales tax at the Oklahoma rate. I would advise that no other entity in Oklahoma who have provided us medical records, i.e. medical copying services, doctors, hospitals, or medical providers charge sales tax, they only charge for copying of the documents, which is allowed by State statute.

Question:

Is allowed to charge sales tax?

Response: 68 O. S. § 1354(6) levies a sales tax on sales of "printing or printed matter of all types, kinds, or character and…any service of printing or overprinting, including the copying of information by mimeograph, multigraph, or by otherwise duplicating written or printed matter in any manner…. Therefore, is correct in collecting sales tax on the amounts charged for photocopying of printed matter such as medical records and other documents.

This response applies only to the circumstances discussed in your request of April 7, 2009. 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

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst