

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR



PHONE (405) 521-3133
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June 08, 2009

RE: LR-09-078
Sales Tax

Dear

I am writing this letter in response to your request regarding sales tax on the sale of medical records.

Facts:

You recently noticed on a billing that Oklahoma Sales Tax is being charged on copies of patients medical records.

Your Question:

Is Oklahoma Sales Tax due on the sale or charge for copies of a patient's medical records?

Our Response:

Selling hard copies of a patient's medical record is considered the sale of tangible personal property and therefore subject to sales tax pursuant to Oklahoma Tax Commission Rules 710:65-19-265 & 710:65-19-259 (copies have been enclosed for your convenience).

This response applies only to the circumstances discussed in your written request of April 07, 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

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION

facts have been accurately and completely stated, and there has been no change in applicable law.

Sincerely,

A handwritten signature in cursive script that reads "Marc Morrison".

Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division