OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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April 12, 2012

Re: LR-12-004; Sales taxability of services

Dear

This is in response to your request for a ruling to determine if is subject to sales tax in Oklahoma. Set forth are the facts presented in your correspondence of December 22, 2011 along with our response thereto.

Facts

offers a reprocessing service where customers send their used medical catheters to be cleaned, decontaminated, reconditioned, tested, packaged, labeled, and sterilized in accordance with all applicable Food and Drug Administration (FDA) regulations so that the catheter can be used a second time. Once these services are performed the catheters are sent back to the hospital for use. At no time does take ownership of the catheters being serviced.

Response:

The described reprocessing service of your customer's catheters does not fall within one of the enumerated transactions subject to sales tax under Section 1354 of Title 68 of the Oklahoma Statutes.

This response applies only to the circumstances discussed in your request of December 22, 2011. Pursuant to Oklahoma Administrative Code 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