

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

July 24, 2000

Re: Our File No. LR-00-138 (Sales Tax). Taxability of dental supplies.

Dear -----

This is in response to your inquiry as to whether certain dental supplies and equipment are subject to sales tax when sold to dentists for use in their practice.

The sale of such supplies as listed in your letter to dentists which use them in the performance of the dentists' services would be subject to sales tax as provided for under Tax Commission Rule 710:65-19-71 (b) which states:

(b) Dental supply houses. Dental supply houses who sell tangible personal property such as platinum, gold, silver or cement for filling, artificial teeth or other such materials to a dentist for use in the performance of the dentist's services are making sales within the Sales and Use Tax Code and must collect, report and remit tax based on the gross receipts received from such sales. This is true whether the dental supply house sells material to a dentist whose services are rendered directly to a patient, or to a dental laboratory that uses the material in producing plates, bridge-work, artificial teeth or prosthetic devices on prescription of the dentist for the dentist to use in connection with rendering dental services. Dental supply houses likewise collect, report and remit tax on gross receipts from sales of dental chairs, motors, instruments, drilling machines or other such items for use by dentists or dental laboratories.

I have attached a complete copy of Rule 710:65-19-71 for your reference. If you should have any questions or need additional information you may contact me at 405-521-3133.

This response applies only to the circumstances set out in your request of June 29, 2000 and may not be relied upon by an entity other than the addressee. In the event of any

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change in the facts surrounding the transaction described, this letter ruling would no longer be applicable. You are further advised that subsequent statutory or administrative rule changes or judicial construction of the statutes or rules upon which this advice is based may yield a different result from that which is expressed here.

Sincerely,

Mark J. Hendrix  
Tax Policy Analyst