

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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June 19, 2003

Re: Our File Number LR-03-050; Sales Taxability of Human Donor Bone

This is in response to your inquiry concerning the sales taxability of the distribution of human donor bone.

You state that your company is engaged in the distribution of human donor bone which has been donated for transplantation. You further state that the bone is not sold, rather fees are charged for the services that are provided by the links in the distribution process of the human donor bone.

Since you are not selling the human donor bone, no sales tax responsibilities arise from the distribution of the human donor bone.

This response applies only to the circumstances set out in your request of February 27, 2003. 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



Michael G. Pillow
Tax Policy Analyst