
HOUSE BILL 2253

State of Washington 52nd Legislature 1992 Regular Session

By Representatives Edmondson, Wilson, Bowman, Mitchell, Mielke and Tate
Prefiled 12/20/91. Read first time 01/13/92. Referred to Committee on
Revenue.

1 AN ACT Relating to exemptions from retail sales and use tax; and
2 amending RCW 82.08.0281 and 82.12.0275.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.08.0281 and 1980 c 37 s 46 are each amended to read
5 as follows:

6 The tax levied by RCW 82.08.020 shall not apply to sales of:
7 Prescription drugs, including sales to the state or a political
8 subdivision or municipal corporation thereof of drugs to be dispensed
9 to patients by prescription without charge; over-the-counter
10 medication, as defined in RCW 69.60.020; and vitamins. The term
11 "prescription drugs" shall include any medicine, drug, prescription
12 lens, or other substance other than food for use in the diagnosis,
13 cure, mitigation, treatment, or prevention of disease or other ailment
14 in humans ordered by (1) the written prescription to a pharmacist by a

1 practitioner authorized by law of this state or laws of another
2 jurisdiction to issue prescriptions, or (2) upon an oral prescription
3 of such practitioner which is reduced promptly to writing and filed by
4 a duly licensed pharmacist, or (3) by refilling any such written or
5 oral prescription if such refilling is authorized by the prescriber
6 either in the original prescription or by oral order which is reduced
7 promptly to writing and filed by the pharmacist, or (4) physicians or
8 optometrists by way of written directions and specifications for the
9 preparation, grinding, and fabrication of lenses intended to aid or
10 correct visual defects or anomalies of humans.

11 **Sec. 2.** RCW 82.12.0275 and 1980 c 37 s 73 are each amended to read
12 as follows:

13 The provisions of this chapter shall not apply in respect to the
14 use of: Prescription drugs, including the use by the state or a
15 political subdivision or municipal corporation thereof of drugs to be
16 dispensed to patients by prescription without charge; over-the-counter
17 medication, as defined in RCW 69.60.020; and vitamins. The term
18 "prescription drugs" shall include any medicine, drug, prescription
19 lens, or other substance other than food for use in the diagnosis,
20 cure, mitigation, treatment, or prevention of disease or other ailment
21 in humans ordered by (1) the written prescription to a pharmacist by a
22 practitioner authorized by law of this state or laws of another
23 jurisdiction to issue prescriptions, or (2) upon an oral prescription
24 of such practitioner which is reduced promptly to writing and filed by
25 a duly licensed pharmacist, or (3) by refilling any such written or
26 oral prescription if such refilling is authorized by the prescriber
27 either in the original prescription or by oral order which is reduced
28 promptly to writing and filed by the pharmacist, or (4) physicians or
29 optometrists by way of written directions and specifications for the

- 1 preparation, grinding, and fabrication of lenses intended to aid or
- 2 correct visual defects or anomalies of humans.