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SENATE BILL 6047

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State of Washington

54th Legislature

1995 Regular Session

By Senators Gaspard, McCaslin, Wojahn, Prentice, C. Anderson, Rinehart, Heavey, Spanel, Smith, Sheldon, Drew, Fraser, Loveland, Fairley, Sutherland, McAuliffe, Snyder, Quigley, Hargrove, Franklin, Kohl, Bauer, Rasmussen, Haugen, Owen, Pelz and Winsley

Read first time 02/28/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemptions for medical care  
2 products; amending RCW 82.08.0281, 82.08.0283, 82.12.0275, and  
3 82.12.0277; providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.0281 and 1993 sp.s. c 25 s 308 are each amended  
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
8 ((prescription)) drugs, including sales to the state or a political  
9 subdivision or municipal corporation thereof of drugs to be dispensed  
10 to patients ((by—prescription)) without charge. The term  
11 "((prescription)) drugs" shall include any medicine, drug,  
12 ((prescription—lens)) vitamin, or other substance other than food for  
13 use in the diagnosis, cure, mitigation, treatment, or prevention of  
14 disease or other ailment in humans, or for use for family planning  
15 purposes, including the prevention of conception, whether supplied((÷

16 (1) ~~By a family planning clinic that is under contract with the~~  
17 ~~department of health to provide family planning services; or~~

1       ~~(2) Under the written prescription to a pharmacist by a~~  
2 ~~practitioner authorized by law of this state or laws of another~~  
3 ~~jurisdiction to issue prescriptions; or~~

4       ~~(3) Upon an oral prescription of such practitioner which is reduced~~  
5 ~~promptly to writing and filed by a duly licensed pharmacist; or~~

6       ~~(4) By refilling any such written or oral prescription if such~~  
7 ~~refilling is authorized by the prescriber either in the original~~  
8 ~~prescription or by oral order which is reduced promptly to writing and~~  
9 ~~filed by the pharmacist; or~~

10       ~~(5))~~ by prescription of a medical practitioner authorized by the  
11 laws of this state or another jurisdiction to issue prescriptions or  
12 authorized by the federal food and drug administration for over-the-  
13 counter sale.

14       (2) The tax levied by RCW 82.08.020 shall not apply to sales of  
15 prescription lenses, when ordered by physicians or optometrists by way  
16 of written directions and specifications for the preparation, grinding,  
17 and fabrication of lenses intended to aid or correct visual defects or  
18 anomalies of humans, and any frames for the lenses.

19       (3) The tax levied by RCW 82.08.020 shall not apply to sales of the  
20 following medical care products: Fever thermometers, first aid  
21 supplies, vaporizers, humidifiers, and other health-aid appliances, and  
22 convalescent aids.

23       **Sec. 2.** RCW 82.08.0283 and 1991 c 250 s 2 are each amended to read  
24 as follows:

25       (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
26 insulin; prosthetic ((and)) devices; orthotic devices prescribed for an  
27 individual by a person licensed under chapters 18.25, 18.57, or 18.71  
28 RCW ((or)); hearing aids dispensed or fitted by a person licensed under  
29 chapter 18.35 RCW; ostomic items; durable medical equipment prescribed  
30 for an individual by a person licensed under chapter 18.57 or 18.71  
31 RCW; and medically prescribed oxygen. In addition, the tax levied by  
32 RCW 82.08.020 shall not apply to sales or charges made for tangible  
33 personal property consumed and for labor and services rendered in the  
34 repair of any of the items exempted under this section.

35       (2) For the purposes of this section((7)):

36       (a) "Medically prescribed oxygen" includes, but is not limited to,  
37 sale or rental of oxygen concentrator systems, oxygen enricher systems,  
38 liquid oxygen systems, and gaseous, bottled oxygen systems to an

1 individual under a prescription issued by a person licensed under  
2 chapter 18.57 or 18.71 RCW for use in the medical treatment of that  
3 individual.

4 (b) "Durable medical equipment" includes, but is not limited to,  
5 wheelchairs, hospital beds, standing aids, walking aids, bathroom aids,  
6 aids to daily living, lifting devices and chairs, and parts and  
7 accessories of all such durable medical equipment.

8 **Sec. 3.** RCW 82.12.0275 and 1993 sp.s. c 25 s 309 are each amended  
9 to read as follows:

10 (1) The provisions of this chapter shall not apply in respect to  
11 the use of ((prescription)) drugs, including the use by the state or a  
12 political subdivision or municipal corporation thereof of drugs to be  
13 dispensed to patients ((by prescription)) without charge. The term  
14 "((prescription)) drugs" shall include any medicine, drug,  
15 ((prescription lens)) vitamin, or other substance other than food for  
16 use in the diagnosis, cure, mitigation, treatment, or prevention of  
17 disease or other ailment in humans, or for use for family planning  
18 purposes, including the prevention of conception, whether supplied((+)

19 (1) ~~By a family planning clinic that is under contract with the~~  
20 ~~department of health to provide family planning services; or~~

21 (2) ~~Under 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~~

24 (3) ~~Upon an oral prescription of such practitioner which is reduced~~  
25 ~~promptly to writing and filed by a duly licensed pharmacist; or~~

26 (4) ~~By refilling any such written or oral prescription if such~~  
27 ~~refilling is authorized by the prescriber either in the original~~  
28 ~~prescription or by oral order which is reduced promptly to writing and~~  
29 ~~filed by the pharmacist; or~~

30 (5)) by prescription of a medical practitioner authorized by the  
31 laws of this state or another jurisdiction to issue prescriptions or  
32 authorized by the federal food and drug administration for over-the-  
33 counter sale.

34 (2) The provisions of this chapter shall not apply in respect to  
35 the use of prescription lenses, when ordered by physicians or  
36 optometrists by way of written directions and specifications for the  
37 preparation, grinding, and fabrication of lenses intended to aid or

1 correct visual defects or anomalies of humans, and any frames for the  
2 lenses.

3 (3) The provisions of this chapter shall not apply in respect to  
4 the use of the following medical care products: Fever thermometers,  
5 first aid supplies, vaporizers, humidifiers, and other health-aid  
6 appliances, and convalescent aids.

7 **Sec. 4.** RCW 82.12.0277 and 1991 c 250 s 3 are each amended to read  
8 as follows:

9 (1) The provisions of this chapter shall not apply in respect to  
10 the use of insulin; prosthetic ((and)) devices; orthotic devices  
11 prescribed for an individual by a person licensed under chapters 18.25,  
12 18.57, or 18.71 RCW ((or)); hearing aids dispensed or fitted by a  
13 person licensed under chapter 18.35 RCW; ostomic items; durable medical  
14 equipment prescribed for an individual by a person licensed under  
15 chapter 18.57 or 18.71 RCW; and medically prescribed oxygen. In  
16 addition, the provisions of this chapter shall not apply with respect  
17 to the use of tangible personal property consumed in the repair of any  
18 of the items exempted under this section.

19 (2) For the purposes of this section((7)):

20 (a) "Medically prescribed oxygen" includes, but is not limited to,  
21 sale or rental of oxygen concentrator systems, oxygen enricher systems,  
22 liquid oxygen systems, and gaseous, bottled oxygen systems to an  
23 individual under a prescription issued by a person licensed under  
24 chapter 18.57 or 18.71 RCW for use in the medical treatment of that  
25 individual.

26 (b) "Durable medical equipment" includes, but is not limited to,  
27 wheelchairs, hospital beds, standing aids, walking aids, bathroom aids,  
28 aids to daily living, lifting devices and chairs, and parts and  
29 accessories of all such durable medical equipment.

30 NEW SECTION. **Sec. 5.** This act is necessary for the immediate  
31 preservation of the public peace, health, or safety, or support of the  
32 state government and its existing public institutions, and shall take  
33 effect July 1, 1995.

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