

SENATE BILL REPORT

SB 5652

AS OF FEBRUARY 19, 1991

Brief Description: Exempting syringes from retail sales and use taxes.

SPONSORS: Senator McCaslin.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Terry Wilson (786-771)

Hearing Dates:

BACKGROUND:

State and local taxes are imposed on the retail sale or use of tangible personal property and certain services. Exemptions from the tax include certain medical items. Drugs and lenses for the treatment or prevention of disease or ailments, prosthetic and orthotic devices, hearing aids, and oxygen are exempt from the tax if prescribed by a licensed practitioner. In addition, insulin and ostomic items are exempt from the tax.

SUMMARY:

Syringes are exempt from state and local sales and use taxes.

Appropriation: none

Revenue: none

Fiscal Note: requested February 13, 1991

Effective Date: August 1, 1991