
HOUSE BILL 1317

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Silver, Morris, Holland, Fraser, Mielke, Spanel, Edmondson, Lisk, Morton, Paris, Hochstatter, Nealey, Wynne, Cooper, Bowman, D. Sommers, Miller, Ballard and Mitchell.

Read first time January 25, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to tax exemptions for oxygen; and amending RCW
2 82.08.0283 and 82.12.0277.

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

4 **Sec. 1.** RCW 82.08.0283 and 1986 c 255 s 1 are each amended to read
5 as follows:

6 The tax levied by RCW 82.08.020 shall not apply to sales of
7 insulin; prosthetic and orthotic devices prescribed for an individual
8 by a person licensed under chapters 18.25, 18.57, or 18.71 RCW or
9 dispensed or fitted by a person licensed under chapter 18.35 RCW;
10 ostomic items; and medically prescribed oxygen. For the purposes of
11 this section, "medically prescribed oxygen" includes, but is not
12 limited to, purchase or rental of oxygen concentrator systems, oxygen
13 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
14 systems.

1 **Sec. 2.** RCW 82.12.0277 and 1986 c 255 s 2 are each amended to read
2 as follows:

3 The provisions of this chapter shall not apply in respect to the
4 use of insulin; prosthetic and orthotic devices prescribed for an
5 individual by a person licensed under chapters 18.25, 18.57, or 18.71
6 RCW or dispensed or fitted by a person licensed under chapter 18.35
7 RCW; ostomic items; and medically prescribed oxygen. For the purposes
8 of this section, "medically prescribed oxygen" includes, but is not
9 limited to, purchase or rental of oxygen concentrator systems, oxygen
10 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
11 systems.