SENATE BILL 5161

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State of Washington   **52nd Legislature**   **1991 Regular Session**

By Senators Talmadge and Rasmussen.

Read first time January 22, 1991.   Referred to Committee on Ways & Means.

1   AN ACT Relating to the exemption for retail sales tax and use tax

2 of prescribed supplies and equipment for diabetics; amending RCW

3 82.08.0283 and 82.12.0277; providing an effective date; and declaring

4 an emergency.

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

6   **Sec. 1.** RCW 82.08.0283 and 1986 c 255 s 1 are each amended to read

7 as follows:

8   The tax levied by RCW 82.08.020 shall not apply to sales of

9 insulin; prosthetic and orthotic devices prescribed for an individual

10 by a person licensed under chapters 18.25, 18.57, or 18.71 RCW or

11 dispensed or fitted by a person licensed under chapter 18.35 RCW;

12 ostomic items; syringes and glucose monitoring tabs, strips, or

13 equipment prescribed for a diabetic individual by a person licensed

14 under chapter 18.57 or 18.71 RCW which is sold to an individual for the

15 diabetic individual's treatment; and medically prescribed oxygen.

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; syringes and glucose monitoring tabs, strips, or

8 equipment prescribed for a diabetic individual by a person licensed

9 under chapter 18.57 or 18.71 RCW which is used by the diabetic

10 individual; and medically prescribed oxygen.

11   NEW SECTION. **Sec. 3.**   This act is necessary for the immediate

12 preservation of the public peace, health, or safety, or support of the

13 state government and its existing public institutions, and shall take

14 effect July 1, 1991.