
HOUSE BILL 1092

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Romero, Wang, Casada, Jones, Leonard, Sheldon, Rust, Pruitt, Franklin, Basich, Campbell, R. Meyers, Thibaudeau, Brough, Long, Karahalios, Brown, Holm, L. Johnson, Eide, Orr, Veloria, Mielke, Tate, Cooke, Ogden and J. Kohl

Read first time 01/15/93. Referred to Committee on Revenue.

1 AN ACT Relating to sales and use taxation of prescription drugs for
2 family planning; amending RCW 82.08.0281 and 82.12.0275; creating a new
3 section; providing an effective date; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that prevention is a
6 significant element in the reduction of health care costs. The
7 legislature further finds that taxing some physician prescriptions and
8 not others is unfair to patients. It is, therefore, the intent of the
9 legislature to remove the taxes from prescriptions issued for family
10 planning purposes.

11 **Sec. 2.** RCW 82.08.0281 and 1980 c 37 s 46 are each amended to read
12 as follows:

13 The tax levied by RCW 82.08.020 shall not apply to sales of
14 prescription drugs, including sales to the state or a political
15 subdivision or municipal corporation thereof of drugs to be dispensed
16 to patients by prescription without charge. The term "prescription
17 drugs" shall include any medicine, drug, prescription lens, or other
18 substance other than food for use in the diagnosis, cure, mitigation,

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

14 **Sec. 3.** RCW 82.12.0275 and 1980 c 37 s 73 are each amended to read
15 as follows:

16 The provisions of this chapter shall not apply in respect to the
17 use of prescription drugs, including the use by the state or a
18 political subdivision or municipal corporation thereof of drugs to be
19 dispensed to patients by prescription without charge. The term
20 "prescription drugs" shall include any medicine, drug, prescription
21 lens, or other substance other than food for use in the diagnosis,
22 cure, mitigation, treatment, or prevention of disease or other ailment
23 in humans, or for family planning purposes including the prevention of
24 conception, ordered by (1) the written prescription to a pharmacist by
25 a practitioner authorized by law of this state or laws of another
26 jurisdiction to issue prescriptions, or (2) upon an oral prescription
27 of such practitioner which is reduced promptly to writing and filed by
28 a duly licensed pharmacist, or (3) by refilling any such written or
29 oral prescription if such refilling is authorized by the prescriber
30 either in the original prescription or by oral order which is reduced
31 promptly to writing and filed by the pharmacist, or (4) physicians or
32 optometrists by way of written directions and specifications for the
33 preparation, grinding, and fabrication of lenses intended to aid or
34 correct visual defects or anomalies of humans.

35 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
36 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect July 1, 1993.

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