

2 **SSB 6047** - S AMD - 055  
3 By Senator West

4 WITHDRAWN 3/7/95

5 On page 2, after line 21, strike all of section 2 and insert the  
6 following:

7 "**Sec. 2.** RCW 82.08.0283 and 1991 c 250 s 2 are each amended to  
8 read as follows:

9 (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
10 insulin; prosthetic ((and)) devices and the components thereof; dental  
11 appliances, devices, restorations, and substitutes, and the components  
12 thereof, including but not limited to full and partial dentures,  
13 crowns, inlays, fillings, braces, and retainers; orthotic devices  
14 prescribed for an individual by a person licensed under chapters 18.25,  
15 18.57, or 18.71 RCW ((or)); hearing aids dispensed or fitted by a  
16 person licensed under chapter 18.35 RCW, and the components thereof;  
17 ostomic items; durable medical equipment prescribed for an individual  
18 by a person authorized by the state to prescribe durable medical  
19 equipment; and medically prescribed oxygen. In addition, the tax  
20 levied by RCW 82.08.020 shall not apply to sales or charges made for  
21 tangible personal property consumed and for labor and services rendered  
22 in the repair of any of the items exempted under this section.

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

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

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

3

4 On page 4, after line 4, strike all of section 4 and insert the  
5 following:

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

8 (1) The provisions of this chapter shall not apply in respect to  
9 the use of insulin; prosthetic ~~((and))~~ devices and the components  
10 thereof; dental appliances, devices, restorations, and substitutes, and  
11 the components thereof, including but not limited to full and partial  
12 dentures, crowns, inlays, fillings, braces, and retainers; orthotic  
13 devices prescribed for an individual by a person licensed under  
14 chapters 18.25, 18.57, or 18.71 RCW ~~((or))~~; hearing aids dispensed or  
15 fitted by a person licensed under chapter 18.35 RCW and the components  
16 thereof; ostomic items; durable medical equipment prescribed for an  
17 individual by a person authorized by the state to prescribe durable  
18 medical equipment; and medically prescribed oxygen. In addition, the  
19 provisions of this chapter shall not apply with respect to the use of  
20 tangible personal property consumed in the repair of any of the items  
21 exempted under this section.

22 (2) For the purposes of this section~~((7))~~:

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

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

33 **Sec. 5.** RCW 82.04.120 and 1989 c 302 s 201 are each amended to  
34 read as follows:

35 "To manufacture" embraces all activities of a commercial or  
36 industrial nature wherein labor or skill is applied, by hand or  
37 machinery, to materials so that as a result thereof a new, different or

1 useful substance or article of tangible personal property is produced  
2 for sale or commercial or industrial use, and shall include: (1) The  
3 production or fabrication of special made or custom made articles; and  
4 (2) the production or fabrication of dental appliances, devices,  
5 restorations, substitutes, or other dental laboratory products by a  
6 dental laboratory or dental technician.

7 "To manufacture" shall not include conditioning of seed for use in  
8 planting or activities which consist of cutting, grading, or ice  
9 glazing seafood which has been cooked, frozen or canned outside this  
10 state."

11 Renumber the remaining section consecutively and correct any  
12 internal references accordingly.

13 **SSB 6047** - S AMD  
14 By Senator

15

16 On page 1, beginning on line 2 of the title, after "82.12.0275,"  
17 strike "and 82.12.0277" and insert "82.12.0277, and 82.04.120"

--- END ---