
ENGROSSED SUBSTITUTE SENATE BILL 6047

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Gaspard, McCaslin, Wojahn, Prentice, C. Anderson, Rinehart, Heavey, Spanel, Smith, Sheldon, Drew, Fraser, Loveland, Fairley, Sutherland, McAuliffe, Snyder, Quigley, Hargrove, Franklin, Kohl, Bauer, Rasmussen, Haugen, Owen, Pelz and Winsley)

Read first time 03/06/95.

1 AN ACT Relating to sales and use tax exemptions for medical care
2 products; amending RCW 82.08.0281, 82.08.0283, 82.12.0275, and
3 82.12.0277; providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.0281 and 1993 sp.s. c 25 s 308 are each amended
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
8 ((prescription)) drugs, including sales to the state or a political
9 subdivision or municipal corporation thereof of drugs to be dispensed
10 to patients ((by—prescription)) without charge. The term
11 "((prescription)) drugs" shall include any medicine, drug,
12 ((prescription—lens)) vitamin, or other substance other than food for
13 use in the diagnosis, cure, mitigation, treatment, or prevention of
14 disease or other ailment in humans, or for use for family planning
15 purposes, including the prevention of conception, whether supplied((÷

16 (1) ~~By a family planning clinic that is under contract with the~~
17 ~~department of health to provide family planning services; or~~

1 ~~(2) Under the written prescription to a pharmacist by a~~
2 ~~practitioner authorized by law of this state or laws of another~~
3 ~~jurisdiction to issue prescriptions; or~~

4 ~~(3) Upon an oral prescription of such practitioner which is reduced~~
5 ~~promptly to writing and filed by a duly licensed pharmacist; or~~

6 ~~(4) By refilling any such written or oral prescription if such~~
7 ~~refilling is authorized by the prescriber either in the original~~
8 ~~prescription or by oral order which is reduced promptly to writing and~~
9 ~~filed by the pharmacist; or~~

10 ~~(5) By physicians or optometrists by way of written directions and~~
11 ~~specifications for the preparation, grinding, and fabrication of~~
12 ~~lenses)) by prescription of a practitioner authorized by the laws of~~
13 ~~this state or another jurisdiction to issue prescriptions or authorized~~
14 ~~by the federal food and drug administration for over-the-counter sale.~~

15 (2) The tax levied by RCW 82.08.020 shall not apply to sales of
16 eyeglasses intended to aid or correct visual defects or anomalies of
17 humans.

18 (3) The tax levied by RCW 82.08.020 shall not apply to sales of the
19 following medical care products: Fever thermometers, first aid
20 supplies, vaporizers, humidifiers, and other health-aid appliances, and
21 convalescent aids.

22 (4) The tax levied by RCW 82.08.020 shall not apply to sales of
23 adult incontinent pads and pants.

24 **Sec. 2.** RCW 82.08.0283 and 1991 c 250 s 2 are each amended to read
25 as follows:

26 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
27 insulin; prosthetic ((and)) devices; orthotic devices prescribed for an
28 individual by a person licensed under chapters 18.25, 18.57, or 18.71
29 RCW ((or)); hearing aids dispensed or fitted by a person licensed under
30 chapter 18.35 RCW; medicines of mineral, animal, and botanical origin
31 prescribed, administered, dispensed, or used in the treatment of an
32 individual by a person licensed under chapter 18.36A RCW; ostomic
33 items; durable medical equipment prescribed for an individual by a
34 person authorized by the state to prescribe durable medical equipment;
35 and medically prescribed oxygen. In addition, the tax levied by RCW
36 82.08.020 shall not apply to sales or charges made for tangible
37 personal property consumed and for labor and services rendered in the
38 repair of any of the items exempted under this section.

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

2 (a) "Medically prescribed oxygen" includes, but is not limited to,
3 sale or rental of oxygen concentrator systems, oxygen enricher systems,
4 liquid oxygen systems, and gaseous, bottled oxygen systems to an
5 individual under a prescription issued by a person licensed under
6 chapter 18.57 or 18.71 RCW for use in the medical treatment of that
7 individual.

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

12 **Sec. 3.** RCW 82.12.0275 and 1993 sp.s. c 25 s 309 are each amended
13 to read as follows:

14 (1) The provisions of this chapter shall not apply in respect to
15 the use of (~~(prescription)~~) drugs, including the use by the state or a
16 political subdivision or municipal corporation thereof of drugs to be
17 dispensed to patients (~~(by prescription)~~) without charge. The term
18 "~~(prescription)~~ drugs" shall include any medicine, drug,
19 (~~(prescription lens)~~) vitamin, or other substance other than food for
20 use in the diagnosis, cure, mitigation, treatment, or prevention of
21 disease or other ailment in humans, or for use for family planning
22 purposes, including the prevention of conception, whether supplied(~~(:~~

23 ~~(1) By a family planning clinic that is under contract with the~~
24 ~~department of health to provide family planning services; or~~

25 ~~(2) Under the written prescription to a pharmacist by a~~
26 ~~practitioner authorized by law of this state or laws of another~~
27 ~~jurisdiction to issue prescriptions; or~~

28 ~~(3) Upon an oral prescription of such practitioner which is reduced~~
29 ~~promptly to writing and filed by a duly licensed pharmacist; or~~

30 ~~(4) By refilling any such written or oral prescription if such~~
31 ~~refilling is authorized by the prescriber either in the original~~
32 ~~prescription or by oral order which is reduced promptly to writing and~~
33 ~~filed by the pharmacist; or~~

34 ~~(5) By physicians or optometrists by way of written directions and~~
35 ~~specifications for the preparation, grinding, and fabrication of~~
36 ~~lenses)) by prescription of a practitioner authorized by the laws of~~
37 ~~this state or another jurisdiction to issue prescriptions or authorized~~
38 ~~by the federal food and drug administration for over-the-counter sale.~~

1 (2) The provisions of this chapter shall not apply in respect to
2 the use of eyeglasses intended to aid or correct visual defects or
3 anomalies of humans.

4 (3) The provisions of this chapter shall not apply in respect to
5 the use of the following medical care products: Fever thermometers,
6 first aid supplies, vaporizers, humidifiers, and other health-aid
7 appliances, and convalescent aids.

8 (4) The provisions of this chapter shall not apply with respect to
9 the use of adult incontinent pads and pants.

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

12 (1) The provisions of this chapter shall not apply in respect to
13 the use of insulin; prosthetic ((and)) devices; 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; medicines of mineral, animal,
17 and botanical origin prescribed, administered, dispensed, or used in
18 the treatment of an individual by a person licensed under chapter
19 18.36A RCW; ostomic items; durable medical equipment prescribed for an
20 individual by a person authorized by the state to prescribe durable
21 medical equipment; and medically prescribed oxygen. In addition, the
22 provisions of this chapter shall not apply with respect to the use of
23 tangible personal property consumed in the repair of any of the items
24 exempted under this section.

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

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

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

36 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
37 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, 1995.

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