
ENGROSSED HOUSE BILL 1042

State of Washington

55th Legislature

1997 Regular Session

By Representatives Dyer, B. Thomas, Dunshee, Robertson, Grant,
Thompson, Smith and Mielke

Read first time 01/13/97. Referred to Committee on Health Care.

1 AN ACT Relating to taxation of dental appliances, devices,
2 restorations, and substitutes; amending RCW 82.04.120, 82.08.0283, and
3 82.12.0277; and providing an effective date.

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

5 **Sec. 1.** RCW 82.04.120 and 1997 c 384 s 1 are each amended to read
6 as follows:

7 "To manufacture" embraces all activities of a commercial or
8 industrial nature wherein labor or skill is applied, by hand or
9 machinery, to materials so that as a result thereof a new, different or
10 useful substance or article of tangible personal property is produced
11 for sale or commercial or industrial use, and shall include: (1) The
12 production or fabrication of special made or custom made articles; and
13 (2) the production or fabrication of dental appliances, devices,
14 restorations, substitutes, or other dental laboratory products by a
15 dental laboratory or dental technician.

16 "To manufacture" shall not include: Conditioning of seed for use
17 in planting; cubing hay or alfalfa; or activities which consist of
18 cutting, grading, or ice glazing seafood which has been cooked, frozen,
19 or canned outside this state.

1 **Sec. 2.** RCW 82.08.0283 and 1997 c 224 s 1 are each amended to read
2 as follows:

3 The tax levied by RCW 82.08.020 shall not apply to sales of
4 insulin; prosthetic devices and the components thereof; dental
5 appliances, devices, restorations, and substitutes, and the components
6 thereof, including but not limited to full and partial dentures,
7 crowns, inlays, fillings, braces, and retainers; orthotic devices
8 prescribed for an individual by a person licensed under chapters 18.25,
9 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by a
10 person licensed or certified under chapter 18.35 RCW, and the
11 components thereof; medicines of mineral, animal, and botanical origin
12 prescribed, administered, dispensed, or used in the treatment of an
13 individual by a person licensed under chapter 18.36A RCW; ostomic
14 items; and medically prescribed oxygen, including, but not limited to,
15 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
16 systems, and gaseous, bottled oxygen systems prescribed for an
17 individual by a person licensed under chapter 18.57 or 18.71 RCW for
18 use in the medical treatment of that individual. In addition, the tax
19 levied by RCW 82.08.020 shall not apply to charges made for labor and
20 services rendered in respect to the repairing, cleaning, altering, or
21 improving of (~~hearing instruments~~) any of the items exempted under
22 this section.

23 **Sec. 3.** RCW 82.12.0277 and 1997 c 224 s 2 are each amended to read
24 as follows:

25 The provisions of this chapter shall not apply in respect to the
26 use of insulin; prosthetic devices and the components thereof; dental
27 appliances, devices, restorations, and substitutes, and the components
28 thereof, including but not limited to full and partial dentures,
29 crowns, inlays, fillings, braces, and retainers; orthotic devices
30 prescribed for an individual by a person licensed under chapters 18.25,
31 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by a
32 person licensed or certified under chapter 18.35 RCW, and the
33 components thereof; medicines of mineral, animal, and botanical origin
34 prescribed, administered, dispensed, or used in the treatment of an
35 individual by a person licensed under chapter 18.36A RCW; ostomic
36 items; and medically prescribed oxygen, including, but not limited to,
37 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
38 systems, and gaseous, bottled oxygen systems prescribed for an

1 individual by a person licensed under chapter 18.57 or 18.71 RCW for
2 use in the medical treatment of that individual.

3 NEW SECTION. **Sec. 4.** This act takes effect October 1, 1998.

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