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**SUBSTITUTE HOUSE BILL 2004**

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**State of Washington**

**55th Legislature**

**1997 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Kastama, Pennington, Van Luven, Boldt, Conway, Wolfe, Lantz, Butler, Cody, Mason, Blalock, Grant, Cooke, Hatfield, Dickerson, Kessler, Keiser, Tokuda and Anderson)

Read first time 03/10/97.

1 AN ACT Relating to excise tax exemptions for equipment used by  
2 individuals to accommodate an illness or disability; adding a new  
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
4 RCW; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of home  
9 medical equipment to an individual for personal use by the individual  
10 or a member of the individual's immediate family.

11 (2) For purposes of this section:

12 (a) "Home medical equipment" means medical equipment or devices  
13 that are used by a patient at home over an extended period of time for  
14 the treatment of a medical condition. Home medical equipment is  
15 equipment that can withstand repeated use and would not be useful to a  
16 person in the absence of illness or injury. Home medical equipment  
17 includes, but is not limited to, wheelchairs, hospital beds, standing  
18 aids, walking aids, bathroom aids, respirators, splints, trusses,

1 braces, crutches, lifting chairs connected and used in conjunction with  
2 a lifting device, and parts and accessories of such items.

3 (b) "Immediate family" means an individual's spouse, and child,  
4 stepchild, grandchild, parent, stepparent, grandparent, brother, half  
5 brother, sister, or half sister of the individual.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
7 to read as follows:

8 The provisions of this chapter do not apply with respect to the  
9 personal use of home medical equipment, as defined in section 1 of this  
10 act, by an individual.

11 NEW SECTION. **Sec. 3.** This act takes effect July 1, 1998.

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