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SENATE BILL 5226

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State of Washington

55th Legislature

1997 Regular Session

By Senators Wood, Loveland, Roach, Sellar, Sheldon, Johnson, Thibaudeau, Winsley, Jacobsen, Anderson, Oke and McAuliffe

Read first time 01/20/97. Referred to Committee on Ways & Means.

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; providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.120 and 1989 c 302 s 201 are each amended to  
6 read 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 in  
17 planting or activities which consist of cutting, grading, or ice  
18 glazing seafood which has been cooked, frozen or canned outside this  
19 state.

1       **Sec. 2.** RCW 82.08.0283 and 1996 c 162 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 ((and)) 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 ((or)); hearing instruments dispensed or fitted by  
10 a person licensed under chapter 18.35 RCW, and the components thereof;  
11 medicines of mineral, animal, and botanical origin prescribed,  
12 administered, dispensed, or used in the treatment of an individual by  
13 a person licensed under chapter 18.36A RCW; ostomic items; and  
14 medically prescribed oxygen. For the purposes of this section,  
15 "medically prescribed oxygen" includes, but is not limited to, sale or  
16 rental of oxygen concentrator systems, oxygen enricher systems, liquid  
17 oxygen systems, and gaseous, bottled oxygen systems to an individual  
18 under a prescription issued by a person licensed under chapter 18.57 or  
19 18.71 RCW for use in the medical treatment of that individual. In  
20 addition, the tax levied by RCW 82.08.020 shall not apply to sales of  
21 repair services for any of the items exempted under this section.

22       **Sec. 3.** RCW 82.12.0277 and 1996 c 162 s 2 are each amended to read  
23 as follows:

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

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

4 NEW SECTION. **Sec. 4.** This act is necessary for the immediate  
5 preservation of the public peace, health, or safety, or support of the  
6 state government and its existing public institutions, and takes effect  
7 July 1, 1997.

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