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SENATE BILL 5345

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State of Washington

55th Legislature

1997 Regular Session

By Senators Wojahn, Wood, Fairley, McCaslin, Bauer, Rasmussen, Kohl and Oke

Read first time 01/23/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemptions for medical  
2 equipment; amending RCW 82.08.0283 and 82.12.0277; and providing an  
3 effective date.

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

5 **Sec. 1.** RCW 82.08.0283 and 1996 c 162 s 1 are each amended to read  
6 as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
8 insulin; prosthetic ((and)) devices; orthotic devices prescribed for an  
9 individual by a person licensed under chapter((s)) 18.25, 18.57, or  
10 18.71 RCW or dispensed or fitted by a person licensed under chapter  
11 18.35 RCW; 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; durable medical equipment; and medically prescribed oxygen.

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

16 (a) "Durable medical equipment" includes, but is not limited to,  
17 the sale or rental of the following items: Wheelchairs, hospital beds,  
18 standing aids, walking aids, lifting chairs connected and used in  
19 conjunction with a lifting device, modifications to motor vehicles to

1 enable a person of disability to operate or be transported, and parts  
2 and accessories of all such durable medical equipment; and

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

9 **Sec. 2.** RCW 82.12.0277 and 1996 c 162 s 2 are each amended to read  
10 as follows:

11 (1) The provisions of this chapter shall not apply in respect to  
12 the use of insulin; prosthetic (~~and~~) devices; orthotic devices  
13 prescribed for an individual by a person licensed under chapter(~~s~~)  
14 18.25, 18.57, or 18.71 RCW or dispensed or fitted by a person licensed  
15 under chapter 18.35 RCW; medicines of mineral, animal, and botanical  
16 origin prescribed, administered, dispensed, or used in the treatment of  
17 an individual by a person licensed under chapter 18.36A RCW; ostomic  
18 items; durable medical equipment; and medically prescribed oxygen.

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

20 (a) "Durable medical equipment" includes, but is not limited to,  
21 the sale or rental of the following items: Wheelchairs, hospital beds,  
22 standing aids, walking aids, lifting chairs connected and used in  
23 conjunction with a lifting device, modifications to motor vehicles to  
24 enable a person of disability to operate or be transported, and parts  
25 and accessories of all such durable medical equipment; and

26 (b) "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 NEW SECTION. **Sec. 3.** This act takes effect August 1, 1997.

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