

1042

Sponsor(s): Representatives Dyer, B. Thomas, Dunshee, Robertson, Grant, Thompson, Smith and Mielke

Brief Title: Changing the taxation of dental appliances, devices, restorations, and substitutes.

**HB 1042.E - DIGEST**

(DIGEST AS ENACTED)

Declares that, for the purposes of RCW 82.04.120, to manufacture includes the production or fabrication of dental appliances, devices, restorations, substitutes, or other dental laboratory products by a dental laboratory or dental technician.

Provides that the tax levied by RCW 82.08.020 shall not apply to sales of dental appliances, devices, restorations, substitutes, and the components thereof.

Provides that the provisions of chapter 82.12 RCW do not apply to the use of dental appliances, devices, restorations, substitutes, and the components thereof.

Takes effect October 1, 1998.