
HOUSE BILL 1101

State of Washington 56th Legislature 1999 Regular Session

By Representatives Sullivan, Kastama, Gombosky, DeBolt and Fortunato

Read first time 01/14/1999. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for corrective
2 lenses; amending RCW 82.08.0281 and 82.12.0275; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
4 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 The tax levied by RCW 82.08.020 does not apply to sales of
9 corrective lenses, frames for corrective lenses, or the components
10 thereof. In addition, the tax levied by RCW 82.08.020 does not apply
11 to charges made for labor and services rendered in respect to the
12 repairing, cleaning, altering, or improving of any of the items
13 exempted under this section. For purposes of this section, "corrective
14 lens" means any lens, including a contact lens, intended to aid or
15 correct visual defects or anomalies of humans.

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

1 The provisions of this chapter do not apply with respect to the use
2 of corrective lenses or frames for corrective lenses. For purposes of
3 this section, "corrective lens" means any lens, including a contact
4 lens, intended to aid or correct visual defects or anomalies of humans.

5 **Sec. 3.** RCW 82.08.0281 and 1993 sp.s. c 25 s 308 are each amended
6 to read as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of
8 prescription drugs, including sales to the state or a political
9 subdivision or municipal corporation thereof of drugs to be dispensed
10 to patients by prescription without charge. The term "prescription
11 drugs" shall include any medicine, drug, (~~prescription lens,~~) or
12 other substance other than food for use in the diagnosis, cure,
13 mitigation, treatment, or prevention of disease or other ailment in
14 humans, or for use for family planning purposes, including the
15 prevention of conception, supplied:

16 (1) By a family planning clinic that is under contract with the
17 department of health to provide family planning services; or

18 (2) Under the written prescription to a pharmacist by a
19 practitioner authorized by law of this state or laws of another
20 jurisdiction to issue prescriptions; or

21 (3) Upon an oral prescription of such practitioner which is reduced
22 promptly to writing and filed by a duly licensed pharmacist; or

23 (4) By refilling any such written or oral prescription if such
24 refilling is authorized by the prescriber either in the original
25 prescription or by oral order which is reduced promptly to writing and
26 filed by the pharmacist(~~(+ or~~

27 ~~(5) By physicians or optometrists by way of written directions and~~
28 ~~specifications for the preparation, grinding, and fabrication of lenses~~
29 ~~intended to aid or correct visual defects or anomalies of humans)).~~

30 **Sec. 4.** RCW 82.12.0275 and 1993 sp.s. c 25 s 309 are each amended
31 to read as follows:

32 The provisions of this chapter shall not apply in respect to the
33 use of prescription drugs, including the use by the state or a
34 political subdivision or municipal corporation thereof of drugs to be
35 dispensed to patients by prescription without charge. The term
36 "prescription drugs" shall include any medicine, drug, (~~prescription~~
37 ~~lens,~~) or other substance other than food for use in the diagnosis,

1 cure, mitigation, treatment, or prevention of disease or other ailment
2 in humans, or for use for family planning purposes, including the
3 prevention of conception, supplied:

4 (1) By a family planning clinic that is under contract with the
5 department of health to provide family planning services; or

6 (2) Under the written prescription to a pharmacist by a
7 practitioner authorized by law of this state or laws of another
8 jurisdiction to issue prescriptions; or

9 (3) Upon an oral prescription of such practitioner which is reduced
10 promptly to writing and filed by a duly licensed pharmacist; or

11 (4) By refilling any such written or oral prescription if such
12 refilling is authorized by the prescriber either in the original
13 prescription or by oral order which is reduced promptly to writing and
14 filed by the pharmacist((~~or~~

15 ~~(5) By physicians or optometrists by way of written directions and~~
16 ~~specifications for the preparation, grinding, and fabrication of lenses~~
17 ~~intended to aid or correct visual defects or anomalies of humans)).~~

18 NEW SECTION. **Sec. 5.** This act takes effect August 1, 1998.

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