
SENATE BILL 5174

State of Washington 56th Legislature 1999 Regular Session

By Senators West, Wojahn, Oke, McCaslin and Rasmussen

Read first time 01/15/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemptions for durable 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 1998 c 168 s 2 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of:

8 (1) Insulin;

9 (2) Prosthetic devices and the components thereof;

10 (3) Dental appliances, devices, restorations, and substitutes, and
11 the components thereof, including but not limited to full and partial
12 dentures, crowns, inlays, fillings, braces, and retainers;

13 (4) Orthotic devices prescribed for an individual by a person
14 licensed under chapters 18.25, 18.57, or 18.71 RCW;

15 (5) Hearing instruments dispensed or fitted by a person licensed or
16 certified under chapter 18.35 RCW, and the components thereof;

17 (6) Medicines of mineral, animal, and botanical origin prescribed,
18 administered, dispensed, or used in the treatment of an individual by
19 a person licensed under chapter 18.36A RCW;

1 (7) Ostomic items;

2 (8) Durable medical equipment, including, but not limited to,
3 wheelchairs, hospital beds, standing aids, walking aids, lifting chairs
4 connected and used in conjunction with a lifting device, modifications
5 to motor vehicles to enable a person of disability to operate or be
6 transported, and parts and accessories of all such durable medical
7 equipment; and

8 (9) Medically prescribed oxygen, including, but not limited to,
9 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
10 systems, and gaseous, bottled oxygen systems prescribed for an
11 individual by a person licensed under chapter 18.57 or 18.71 RCW for
12 use in the medical treatment of that individual.

13 In addition, the tax levied by RCW 82.08.020 shall not apply to
14 charges made for labor and services rendered in respect to the
15 repairing, cleaning, altering, or improving of any of the items
16 exempted under this section.

17 **Sec. 2.** RCW 82.12.0277 and 1998 c 168 s 3 are each amended to read
18 as follows:

19 The provisions of this chapter shall not apply in respect to:

20 (1) The use of insulin;

21 (2) Prosthetic devices and the components thereof;

22 (3) Dental appliances, devices, restorations, and substitutes, and
23 the components thereof, including but not limited to full and partial
24 dentures, crowns, inlays, fillings, braces, and retainers;

25 (4) Orthotic devices prescribed for an individual by a person
26 licensed under chapters 18.25, 18.57, or 18.71 RCW;

27 (5) Hearing instruments dispensed or fitted by a person licensed or
28 certified under chapter 18.35 RCW, and the components thereof;

29 (6) Medicines of mineral, animal, and botanical origin prescribed,
30 administered, dispensed, or used in the treatment of an individual by
31 a person licensed under chapter 18.36A RCW;

32 (7) Ostomic items;

33 (8) Durable medical equipment, including, but not limited to,
34 wheelchairs, hospital beds, standing aids, walking aids, lifting chairs
35 connected and used in conjunction with a lifting device, modifications
36 to motor vehicles to enable a person of disability to operate or be
37 transported, and parts and accessories of all such durable medical
38 equipment; and

1 (9) Medically prescribed oxygen, including, but not limited to,
2 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
3 systems, and gaseous, bottled oxygen systems prescribed for an
4 individual by a person licensed under chapter 18.57 or 18.71 RCW for
5 use in the medical treatment of that individual.

6 NEW SECTION. **Sec. 3.** This act takes effect August 1, 1999.

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