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HOUSE BILL 1116

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Campbell, Cody, Carrell, Morris, Roach, Santos, Pennington, Conway, Romero, O'Brien, Hunt, Edmonds, Darneille, Veloria, Schual-Berke, Reardon, Lantz, Simpson, Cairnes, Dunshee, Dickerson, Alexander, Fromhold, D. Schmidt, Haigh and Jackley

Read first time 01/17/2001. Referred to Committee on Finance.

1 AN ACT Relating to clarifying tax exemptions for sale or use of  
2 orthotic devices; amending RCW 82.08.0283 and 82.12.0277; and  
3 declaring an emergency.

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 insulin; prosthetic devices and the components thereof; dental  
9 appliances, devices, restorations, and substitutes, and the  
10 components thereof, including but not limited to full and partial  
11 dentures, crowns, inlays, fillings, braces, and retainers;  
12 orthotic devices prescribed for an individual by a person licensed  
13 under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing  
14 instruments dispensed or fitted by a person licensed or certified  
15 under chapter 18.35 RCW, and the components thereof; medicines of  
16 mineral, animal, and botanical origin prescribed, administered,  
17 dispensed, or used in the treatment of an individual by a person  
18 licensed under chapter 18.36A RCW; ostomic items; and medically

1 prescribed oxygen, including, but not limited to, oxygen  
2 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  
5 for use in the medical treatment of that individual. In addition,  
6 the tax levied by RCW 82.08.020 shall not apply to charges made  
7 for labor and services rendered in respect to the repairing,  
8 cleaning, altering, or improving of any of the items exempted  
9 under this section.

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

12 The provisions of this chapter shall not apply in respect to  
13 the use of insulin; prosthetic devices and the components thereof;  
14 dental appliances, devices, restorations, and substitutes, and the  
15 components thereof, including but not limited to full and partial  
16 dentures, crowns, inlays, fillings, braces, and retainers;  
17 orthotic devices prescribed for an individual by a person licensed  
18 under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing  
19 instruments dispensed or fitted by a person licensed or certified  
20 under chapter 18.35 RCW, and the components thereof; medicines of  
21 mineral, animal, and botanical origin prescribed, administered,  
22 dispensed, or used in the treatment of an individual by a person  
23 licensed under chapter 18.36A RCW; ostomic items; and medically  
24 prescribed oxygen, including, but not limited to, oxygen  
25 concentrator systems, oxygen enricher systems, liquid oxygen  
26 systems, and gaseous, bottled oxygen systems prescribed for an  
27 individual by a person licensed under chapter 18.57 or 18.71 RCW  
28 for use in the medical treatment of that individual.

29 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
30 preservation of the public peace, health, or safety, or support of  
31 the state government and its existing public institutions, and  
32 takes effect immediately.

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