
HOUSE BILL 2261

State of Washington 57th Legislature 2001 First Special Session

By Representatives Van Luven, Edwards, Cairnes, Cody and Campbell

Read first time . Referred to Committee on .

1 AN ACT Relating to the taxation of organ procurement and
2 transplanting activities; amending RCW 82.04.324; creating a new
3 section; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.324 and 1995 2nd sp.s. c 9 s 3 are each amended
6 to read as follows:

7 (1) As used in this section:

8 (a) "Blood" includes human whole blood, plasma, blood derivatives,
9 and related products.

10 (b) "Bone" includes human bone, bone marrow, and related products.

11 (c) "Tissue" includes human musculoskeletal tissue, musculoskeletal
12 tissue derivatives, and related products.

13 (d) "Blood, bone, or tissue bank" means an organization exempt from
14 federal income tax under section 501(c)(3) of the federal internal
15 revenue code, organized solely for the purpose of performing research
16 on, procuring, testing, processing, storing, packaging, distributing,
17 or using blood, bone, or tissue.

18 (e) "Medical supplies" means any item of tangible personal
19 property, including any repair and replacement parts for such tangible

1 personal property, used by a blood, tissue, or bone bank for the
2 purpose of performing research on, procuring, testing, processing,
3 storing, packaging, distributing, or using blood, bone, or tissue. The
4 term includes tangible personal property used to:

5 (i) Provide preparatory treatment of blood, bone, or tissue;

6 (ii) Control, guide, measure, tune, verify, align, regulate, test,
7 or physically support blood, bone, or tissue; and

8 (iii) Protect the health and safety of employees or others present
9 during research on, procuring, testing, processing, storing, packaging,
10 distributing, or using blood, bone, or tissue.

11 (f) "Chemical" means any catalyst, solvent, water, acid, oil, or
12 other additive that physically or chemically interacts with blood,
13 bone, or tissue.

14 (g) "Materials" means any item of tangible personal property,
15 including, but not limited to, bags, packs, collecting sets, filtering
16 materials, testing reagents, antisera, and refrigerants used or
17 consumed in performing research on, procuring, testing, processing,
18 storing, packaging, distributing, or using blood, bone, or tissue.

19 (h) "Research" means basic and applied research that has as its
20 objective the design, development, refinement, testing, marketing, or
21 commercialization of a product, service, or process.

22 (i) "Organ procurement entity" means an organization that is exempt
23 from federal income tax under section 501(c)(3) of the federal internal
24 revenue code and that lawfully procures human organs under applicable
25 state and federal laws for the purpose of transplanting the same into
26 humans.

27 (j) "Human organ" means a human body part that is necessary for the
28 human body to function, a kidney, heart, lung, liver, pancreas, bone
29 marrow, bone, skin, cornea, and eye.

30 (2) This chapter does not apply to amounts received by organ
31 procurement entities for all appropriate and necessary organ
32 procurement and transplanting activities or blood, bone, or tissue
33 banks, to the extent the amounts are exempt from federal income tax.

34 NEW SECTION. Sec. 2. This act is necessary for the immediate
35 preservation of the public peace, health, or safety, or support of the
36 state government and its existing public institutions, and takes effect
37 immediately.

1 NEW SECTION. **Sec. 3.** This act applies retroactively to January 1,
2 1994.

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