
HOUSE BILL 2739

State of Washington 57th Legislature 2002 Regular Session

By Representatives Nixon, Mulliken and Benson

Read first time 01/25/2002. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for 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 2001 c 75 s 1 are each amended to read
6 as follows:

7 (1) 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 components
10 thereof, including but not limited to full and partial dentures,
11 crowns, inlays, fillings, braces, and retainers; orthotic devices
12 prescribed for an individual by a person licensed under chapters 18.22,
13 18.25, 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by
14 a person licensed or certified under chapter 18.35 RCW, and the
15 components thereof; medicines of mineral, animal, and botanical origin
16 prescribed, administered, dispensed, or used in the treatment of an
17 individual by a person licensed under chapter 18.36A RCW; ostomic
18 items; home medical equipment; and medically prescribed oxygen,
19 including, but not limited to, oxygen concentrator systems, oxygen

1 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
2 systems prescribed for an individual by a person licensed under chapter
3 18.57 or 18.71 RCW for use in the medical treatment of that individual.
4 In addition, the tax levied by RCW 82.08.020 shall not apply to charges
5 made for labor and services rendered in respect to the repairing,
6 cleaning, altering, or improving of any of the items exempted under
7 this section.

8 (2) For the purposes of this section, "home medical equipment"
9 means medical equipment, supplies, or devices prescribed by a medical
10 practitioner licensed in the state of Washington that are used by a
11 patient at home for the treatment of a medical condition. Home medical
12 equipment is equipment that would not be useful to a person in the
13 absence of illness or injury. Home medical equipment includes, but is
14 not limited to, wound care supplies, wheelchairs, hospital beds,
15 standing aids, walking aids, bathroom aids, respirators, splints,
16 crutches, lifting chairs connected and used in conjunction with a
17 lifting device, and parts and accessories of such items.

18 **Sec. 2.** RCW 82.12.0277 and 2001 c 75 s 2 are each amended to read
19 as follows:

20 (1) The provisions of this chapter shall not apply in respect to
21 the use of insulin; prosthetic devices and the components thereof;
22 dental appliances, devices, restorations, and substitutes, and the
23 components thereof, including but not limited to full and partial
24 dentures, crowns, inlays, fillings, braces, and retainers; orthotic
25 devices prescribed for an individual by a person licensed under
26 chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing instruments
27 dispensed or fitted by a person licensed or certified under chapter
28 18.35 RCW, and the components thereof; medicines of mineral, animal,
29 and botanical origin prescribed, administered, dispensed, or used in
30 the treatment of an individual by a person licensed under chapter
31 18.36A RCW; ostomic items; home medical equipment; and medically
32 prescribed oxygen, including, but not limited to, oxygen concentrator
33 systems, oxygen enricher systems, liquid oxygen systems, and gaseous,
34 bottled oxygen systems prescribed for an individual by a person
35 licensed under chapter 18.57 or 18.71 RCW for use in the medical
36 treatment of that individual.

37 (2) For the purposes of this section, "home medical equipment"
38 means medical equipment, supplies, or devices prescribed by a medical

1 practitioner licensed in the state of Washington that are used by a
2 patient at home for the treatment of a medical condition. Home medical
3 equipment is equipment that would not be useful to a person in the
4 absence of illness or injury. Home medical equipment includes, but is
5 not limited to, wound care supplies, wheelchairs, hospital beds,
6 standing aids, walking aids, bathroom aids, respirators, splints,
7 crutches, lifting chairs connected and used in conjunction with a
8 lifting device, and parts and accessories of such items.

9 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2002.

--- END ---