H-0840.1			

HOUSE BILL 1689

State of Washington 59th Legislature 2005 Regular Session

By Representatives Cody, Moeller, Appleton, Morrell, Clibborn, Green, Kenney, Murray, Schual-Berke and Chase

Read first time 02/02/2005. Referred to Committee on Health Care.

- 1 AN ACT Relating to dental health services; and amending RCW
- 2 18.32.030, 18.32.040, and 48.14.0201.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 18.32.030 and 2003 c 282 s 1 are each amended to read 5 as follows:
- The following practices, acts, and operations are excepted from the operation of the provisions of this chapter:
- 8 (1) The rendering of dental relief in emergency cases in the 9 practice of his or her profession by a physician or surgeon, licensed 10 as such and registered under the laws of this state, unless the 11 physician or surgeon undertakes to or does reproduce lost parts of the 12 human teeth in the mouth or to restore or to replace in the human mouth 13 lost or missing teeth;
- 14 (2) The practice of dentistry in the discharge of official duties 15 by dentists in the United States federal services on federal 16 reservations, including but not limited to the armed services, coast 17 guard, public health service, veterans' bureau, or bureau of Indian 18 affairs;

p. 1 HB 1689

(3) Dental schools or colleges approved under RCW 18.32.040, and the practice of dentistry by students in accredited dental schools or colleges approved by the commission, when acting under the direction and supervision of Washington state-licensed dental school faculty;

- (4) The practice of dentistry by licensed dentists of other states or countries while appearing as clinicians at meetings of the Washington state dental association, or component parts thereof, or at meetings sanctioned by them, or other groups approved by the commission;
- (5) The use of roentgen and other rays for making radiographs or similar records of dental or oral tissues, under the supervision of a licensed dentist or physician;
- (6) The making, repairing, altering, or supplying of artificial restorations, substitutions, appliances, or materials for the correction of disease, loss, deformity, malposition, dislocation, fracture, injury to the jaws, teeth, lips, gums, cheeks, palate, or associated tissues or parts; providing the same are made, repaired, altered, or supplied pursuant to the written instructions and order of a licensed dentist which may be accompanied by casts, models, or impressions furnished by the dentist, and the prescriptions shall be retained and filed for a period of not less than three years and shall be available to and subject to the examination of the secretary or the secretary's authorized representatives;
- (7) The removal of deposits and stains from the surfaces of the teeth, the application of topical preventative or prophylactic agents, and the polishing and smoothing of restorations, when performed or prescribed by a dental hygienist licensed under the laws of this state;
- (8) A qualified and licensed physician and surgeon or osteopathic physician and surgeon extracting teeth or performing oral surgery pursuant to the scope of practice under chapter 18.71 or 18.57 RCW;
- (9) The practice of dentistry by individuals in a postdoctoral dental residency program as provided under RCW 18.32.040 for the duration of the program;
- (10) The performing of dental operations or services by persons not licensed under this chapter when performed under the supervision of a licensed dentist: PROVIDED HOWEVER, That such nonlicensed person shall in no event perform the following dental operations or services unless

HB 1689 p. 2

- permitted to be performed by the person under this chapter or chapters 18.29, 18.57, 18.71, and 18.79 RCW as it applies to registered nurses and advanced registered nurse practitioners:
 - (a) Any removal of or addition to the hard or soft tissue of the oral cavity;
 - (b) Any diagnosis of or prescription for treatment of disease, pain, deformity, deficiency, injury, or physical condition of the human teeth or jaws, or adjacent structure;
- 9 (c) Any administration of general or injected local anaesthetic of 10 any nature in connection with a dental operation, including intravenous 11 sedation;
- 12 (d) Any oral prophylaxis;

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- 13 (e) The taking of any impressions of the teeth or jaw or the 14 relationships of the teeth or jaws, for the purpose of fabricating any 15 intra-oral restoration, appliance, or prosthesis.
- 16 **Sec. 2.** RCW 18.32.040 and 1994 sp.s. c 9 s 211 are each amended to read as follows:
- The commission shall require that every applicant for a license to practice dentistry shall:
- 20 (1) Present satisfactory evidence of graduation from a dental college, school, or dental department of an institution approved by the commission;
- 23 (2) Submit, for the files of the commission, a recent picture duly identified and attested; and
 - (3)(a) Pass an examination prepared or approved by and administered under the direction of the commission. The dentistry licensing examination shall consist of practical and written tests upon such subjects and of such scope as the commission determines. ((The commission may accept, in lieu of all or part of a written examination, a certificate granted by a national or regional testing organization approved by the commission.)) The commission shall set the standards for passing the examination. The secretary shall keep on file the examination papers and records of examination for at least one year. This file shall be open for inspection by the applicant or the applicant's agent unless the disclosure will compromise the examination process as determined by the commission or is exempted from disclosure under RCW 42.17.250 through 42.17.340.

p. 3 HB 1689

- 1 (b) The commission may accept, in lieu of all or part of the 2 written examination required in (a) of this subsection, a certificate 3 granted by a national or regional testing organization approved by the 4 commission.
- (c) The commission may accept, in lieu of the practical examination 5 required in (a) of this subsection, proof that an applicant has 6 satisfactorily completed a postdoctoral dental residency program 7 approved by the commission, of at least one year's duration, in a 8 community health clinic that serves predominantly low-income patients 9 or is located in a dental care health professional shortage area in 10 this state. The commission shall, with the recommendations of the 11 University of Washington dental school, develop criteria for community 12 13 clinics to use when sponsoring students in a residency program under 14 this subsection, including quidelines for the proper supervision of the resident and measuring the resident's competence to practice dentistry. 15
- 16 **Sec. 3.** RCW 48.14.0201 and 2004 c 260 s 24 are each amended to read as follows:
 - (1) As used in this section, "taxpayer" means a health maintenance organization as defined in RCW 48.46.020, a health care service contractor as defined in RCW 48.44.010, or a self-funded multiple employer welfare arrangement as defined in RCW 48.125.010.
 - (2) Each taxpayer shall pay a tax on or before the first day of March of each year to the state treasurer through the insurance commissioner's office. The tax shall be equal to the total amount of all premiums and prepayments for health care services received by the taxpayer during the preceding calendar year multiplied by the rate of two percent.
 - (3) Taxpayers shall prepay their tax obligations under this section. The minimum amount of the prepayments shall be percentages of the taxpayer's tax obligation for the preceding calendar year recomputed using the rate in effect for the current year. For the prepayment of taxes due during the first calendar year, the minimum amount of the prepayments shall be percentages of the taxpayer's tax obligation that would have been due had the tax been in effect during the previous calendar year. The tax prepayments shall be paid to the state treasurer through the commissioner's office by the due dates and in the following amounts:

HB 1689 p. 4

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(a) On or before June 15, forty-five percent;

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- (b) On or before September 15, twenty-five percent;
- (c) On or before December 15, twenty-five percent.
- (4) For good cause demonstrated in writing, the commissioner may approve an amount smaller than the preceding calendar year's tax obligation as recomputed for calculating the health maintenance organization's, health care service contractor's, self-funded multiple employer welfare arrangement's, or certified health plan's prepayment obligations for the current tax year.
- (5) Moneys collected under this section shall be deposited in the general fund through March 31, 1996, and in the health services account under RCW 43.72.900 after March 31, 1996.
 - (6) The taxes imposed in this section do not apply to:
- (a) Amounts received by any taxpayer from the United States or any instrumentality thereof as prepayments for health care services provided under Title XVIII (medicare) of the federal social security act.
- (b) ((Amounts received by any health care service contractor, as defined in RCW 48.44.010, as prepayments for health care services included within the definition of practice of dentistry under RCW 18.32.020.
- (c)) Participant contributions to self-funded multiple employer welfare arrangements that are not taxable in this state.
- 24 (7) Beginning January 1, 2000, the state does hereby preempt the 25 field of imposing excise or privilege taxes upon taxpayers and no county, city, town, or other municipal subdivision shall have the right 26 27 to impose any such taxes upon such taxpayers. This subsection shall be limited to premiums and payments for health benefit plans offered by 28 health care service contractors under chapter 48.44 RCW, health 29 maintenance organizations under chapter 48.46 RCW, and self-funded 30 multiple employer welfare arrangements as defined in RCW 48.125.010. 31 32 The preemption authorized by this subsection shall not impair the ability of a county, city, town, or other municipal subdivision to 33 impose excise or privilege taxes upon the health care services directly 34 delivered by the employees of a health maintenance organization under 35 chapter 48.46 RCW. 36
- 37 (8) The taxes imposed by this section apply to a self-funded 38 multiple employer welfare arrangement only in the event that they are

p. 5 HB 1689

not preempted by the employee retirement income security act of 1974, 1 as amended, 29 U.S.C. Sec. 1001 et seq. The arrangements and the 2 commissioner shall initially request an advisory opinion from the 3 United States department of labor or obtain a declaratory ruling from 4 5 a federal court on the legality of imposing state premium taxes on these arrangements. If there has not been a final determination by the 6 United States department of labor or a federal court that the taxes are 7 not preempted by federal law, the taxes provided for in this section 8 become effective on March 1, 2005, or thirty days following the 9 10 issuance of a certificate of authority, whichever is later. During the time period between March 1, 2005, or thirty days following the 11 12 issuance of a certificate of authority, whichever is later, and the 13 final determination by the United States department of labor or a 14 federal court, any taxes shall be deposited in an interest bearing escrow account maintained by the (([self-funded])) self-funded multiple 15 employer welfare arrangement. Upon a final determination that the 16 17 taxes are not preempted by the employee retirement income security act of 1974, as amended, 29 U.S.C. Sec. 1001 et seq., all funds in the 18 interest bearing escrow account shall be transferred to the state 19 treasurer. 20

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