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HOUSE BILL 1485

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State of Washington

61st Legislature

2009 Regular Session

By Representatives Ericks, Orcutt, Wallace, Herrera, Jacks, Warnick, McCune, and Bailey

Read first time 01/21/09. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for prescribed  
2 durable medical equipment used in the home and prescribed mobility  
3 enhancing equipment; amending RCW 82.08.0283 and 82.12.0277; adding a  
4 new section to chapter 82.08 RCW; and adding a new section to chapter  
5 82.12 RCW.

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

7 **Sec. 1.** RCW 82.08.0283 and 2007 c 6 s 1101 are each amended to  
8 read as follows:

9 (1) The tax levied by RCW 82.08.020 (~~shall~~) does not apply to  
10 sales of:

11 (a) Prosthetic devices prescribed, fitted, or furnished for an  
12 individual by a person licensed under the laws of this state to  
13 prescribe, fit, or furnish prosthetic devices, and the components of  
14 such prosthetic devices;

15 (b) Components of prosthetic devices prescribed, fitted, or  
16 furnished for an individual by a person licensed under the laws of this  
17 state to prescribe, fit, or furnish prosthetic devices;

18 (c) Medicines of mineral, animal, and botanical origin prescribed,

1 administered, dispensed, or used in the treatment of an individual by  
2 a person licensed under chapter 18.36A RCW; (~~and~~

3 ~~(c) Medically prescribed oxygen, including, but not limited to,~~  
4 ~~oxygen concentrator systems, oxygen enricher systems, liquid oxygen~~  
5 ~~systems, and)) (d) Durable medical equipment, and the components of~~  
6 ~~durable medical equipment, for home use and prescribed by a person~~  
7 ~~licensed under the laws of this state to prescribe such equipment;~~

8 ~~(e) Gaseous(~~(τ)~~) or liquid bottled oxygen (~~(systems)~~) used with~~  
9 ~~durable medical equipment prescribed for an individual by a person~~  
10 ~~licensed under (~~chapter 18.57 or 18.71 RCW~~) the laws of this state~~  
11 ~~for use in the medical treatment of (~~that~~) an individual for home~~  
12 ~~use; and~~

13 ~~(f) Mobility enhancing equipment, and the components of mobility~~  
14 ~~enhancing equipment, prescribed by a person licensed under the laws of~~  
15 ~~this state to prescribe such equipment.~~

16 (2) In addition, the tax levied by RCW 82.08.020 (~~shall~~) does not  
17 apply to charges made for labor and services rendered in respect to the  
18 repairing, cleaning, altering, or improving of any of the items  
19 exempted under subsection (1) of this section.

20 (~~The exemption in subsection (1) of this section shall not~~  
21 ~~apply to sales of durable medical equipment, other than as specified in~~  
22 ~~subsection (1)(c) of this section, or mobility enhancing equipment.~~

23 (~~4~~) The definitions in this subsection apply throughout this  
24 section.

25 (a) "Prosthetic device" means a replacement, corrective, or  
26 supportive device, including repair and replacement parts for a  
27 prosthetic device, worn on or in the body to:

- 28 (i) Artificially replace a missing portion of the body;
- 29 (ii) Prevent or correct a physical deformity or malfunction; or
- 30 (iii) Support a weak or deformed portion of the body.

31 (b) "Durable medical equipment" means equipment, including repair  
32 and replacement parts for durable medical equipment that:

- 33 (i) Can withstand repeated use;
- 34 (ii) Is primarily and customarily used to serve a medical purpose;
- 35 (iii) Generally is not useful to a person in the absence of illness  
36 or injury; and
- 37 (iv) Is not worn in or on the body.

1 (c) "Mobility enhancing equipment" means equipment, including  
2 repair and replacement parts for mobility enhancing equipment that:

3 (i) Is primarily and customarily used to provide or increase the  
4 ability to move from one place to another and that is appropriate for  
5 use either in a home or a motor vehicle;

6 (ii) Is not generally used by persons with normal mobility; and

7 (iii) Does not include any motor vehicle or equipment on a motor  
8 vehicle normally provided by a motor vehicle manufacturer.

9 (d) The terms "durable medical equipment" and "mobility enhancing  
10 equipment" are mutually exclusive.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW  
12 to read as follows:

13 The tax levied by RCW 82.08.020 does not apply to sales of:

14 (1) Medically prescribed oxygen including, but not limited to,  
15 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
16 systems, and gaseous, bottled oxygen systems prescribed for an  
17 individual by a person licensed under the laws of this state for use in  
18 the medical treatment of that individual for other than home use;

19 (2) Repair, replacement, and component parts for medically  
20 prescribed oxygen for other than home use; and

21 (3) Labor and services rendered in respect to the repairing,  
22 cleaning, altering, or improving of medically prescribed oxygen for  
23 other than home use.

24 **Sec. 3.** RCW 82.12.0277 and 2007 c 6 s 1102 are each amended to  
25 read as follows:

26 (1) The provisions of this chapter (~~shall~~) do not apply in  
27 respect to the use of:

28 (a) Prosthetic devices prescribed, fitted, or furnished for an  
29 individual by a person licensed under the laws of this state to  
30 prescribe, fit, or furnish prosthetic devices, and the components of  
31 such prosthetic devices;

32 (b) Components of prosthetic devices prescribed, fitted, or  
33 furnished for an individual by a person licensed under the laws of this  
34 state to prescribe, fit, or furnish prosthetic devices;

35 (c) Medicines of mineral, animal, and botanical origin prescribed,

1 administered, dispensed, or used in the treatment of an individual by  
2 a person licensed under chapter 18.36A RCW; (~~and~~

3 ~~(c) Medically prescribed oxygen, including, but not limited to,~~  
4 ~~oxygen concentrator systems, oxygen enricher systems, liquid oxygen~~  
5 ~~systems, and)) (d) Durable medical equipment, and the components of~~  
6 ~~durable medical equipment, for home use and prescribed by a person~~  
7 ~~licensed under the laws of this state to prescribe such equipment;~~

8 ~~(e) Gaseous(~~(r)~~) or liquid bottled oxygen (~~(systems)~~) used with~~  
9 ~~durable medical equipment prescribed for an individual by a person~~  
10 ~~licensed under (~~chapter 18.57 or 18.71 RCW~~) the laws of this state~~  
11 ~~for use in the medical treatment of (~~that~~) an individual for home~~  
12 ~~use; and~~

13 ~~(f) Mobility enhancing equipment, and the components of mobility~~  
14 ~~enhancing equipment, prescribed by a person licensed under the laws of~~  
15 ~~this state to prescribe such equipment.~~

16 (2) In addition, the provisions of this chapter (~~shall~~) do not  
17 apply in respect to the use of labor and services rendered in respect  
18 to the repairing, cleaning, altering, or improving of any of the items  
19 exempted under subsection (1) of this section.

20 (~~The exemption provided by subsection (1) of this section~~  
21 ~~shall not apply to the use of durable medical equipment, other than as~~  
22 ~~specified in subsection (1)(c) of this section, or mobility enhancing~~  
23 ~~equipment.~~

24 (~~4~~) "Prosthetic device," "durable medical equipment," and  
25 "mobility enhancing equipment" have the same meanings as in RCW  
26 82.08.0283.

27 NEW SECTION. Sec. 4. A new section is added to chapter 82.12 RCW  
28 to read as follows:

29 The provisions of this chapter must not apply in respect to the use  
30 of:

31 (1) Medically prescribed oxygen including, but not limited to,  
32 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
33 systems, and gaseous, bottled oxygen systems prescribed for an  
34 individual by a person licensed under the laws of this state for use in  
35 the medical treatment of that individual for other than home use;

36 (2) Repair, replacement, and component parts for any of the items  
37 exempted in subsection (1) of this section; and

1           (3) Labor and services rendered in respect to the repairing,  
2 cleaning, altering, or improving of any of the items exempted in  
3 subsection (1) of this section.

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