

---

HOUSE BILL 2293

---

State of Washington                      61st Legislature                      2009 Regular Session

By Representatives Ericks, Williams, and Kelley

Read first time 02/25/09. Referred to Committee on Finance.

1            AN ACT Relating to providing a state sales and use tax exemption  
2 for emergency medical equipment; adding a new section to chapter 82.08  
3 RCW; and adding a new section to chapter 82.12 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7            (1) The tax levied by RCW 82.08.020 does not apply to the sales of  
8 emergency medical equipment to a fire protection district, regional  
9 fire protection service authority, or a county, city, or town for the  
10 provision of emergency medical services.

11            (2) The exemption under this section is in the form of a refund.  
12 Sellers must collect tax on sales subject to this exemption. The buyer  
13 must apply for a refund directly from the department in a form and  
14 manner prescribed by the department.

15            (3) For the purposes of this section, "emergency medical equipment"  
16 includes, but is not limited to, gurneys, defibrillators, oxygen  
17 supplies, cardiac monitors, external pacemakers, first-aid supplies,  
18 blood pressure monitors, pulse oximeters, and ventilators. "Emergency  
19 medical equipment" does not include ambulance vehicles.

1        NEW SECTION.   **Sec. 2.**   A new section is added to chapter 82.12 RCW  
2   to read as follows:

3        (1) The provisions of this chapter do not apply in respect to the  
4   use of emergency medical equipment by a fire protection district,  
5   regional fire protection service authority, or a county, city, or town  
6   for the provision of emergency medical services.

7        (2) The exemption under this section is in the form of a refund.  
8   Sellers must collect tax on sales subject to this exemption. The buyer  
9   must apply for a refund directly from the department in a form and  
10   manner prescribed by the department.

11        (3) "Emergency medical equipment" has the same meaning as provided  
12   in section 1 of this act.

--- END ---