

**ESSB 6492 - H AMD 1088**

By Representative Caldier

NOT ADOPTED 02/06/2020

1 On page 4, line 11, after "year;" strike "and"

2 On page 4, line 15, after "82.04.260(10)" insert ";

3 (D) The independent practice of general or specialized medicine  
4 or surgery by businesses comprised of one or more health  
5 practitioners having the degree of doctor of medicine or doctor of  
6 osteopathy. These practitioners operate private or group practices in  
7 their own offices or in the facilities of others, such as hospitals  
8 or health maintenance organization medical centers;

9 (E) Providing a range of outpatient services, such as family  
10 planning, diagnosis and treatment of mental health disorders and  
11 alcohol and other substance abuse, and other general or specialized  
12 outpatient care by businesses with medical staff;

13 (F) Medical and diagnostic laboratories, providing analytic or  
14 diagnostic services, including body fluid analysis and diagnostic  
15 imaging, generally to the medical profession or to the patient on  
16 referral from a health practitioner;

17 (G) The independent practice of general or specialized dentistry  
18 or dental surgery by businesses comprised of one or more health  
19 practitioners having the degree of doctor of dental medicine, doctor  
20 of dental surgery, or doctor of dental science. These practitioners  
21 operate private or group practices in their own offices or in the  
22 facilities of others, such as hospitals or health maintenance  
23 organization medical centers. They may provide either comprehensive  
24 preventive, cosmetic, or emergency care, or specialize in a single  
25 field of dentistry;

26 (H) The independent practice of general or specialized medicine  
27 or surgery, or general or specialized dentistry or dental surgery, by  
28 businesses comprised of one or more independent health practitioners,  
29 other than physicians and dentists; and

30 (I) Providing ambulatory health care services"

EFFECT: Exempts health care services from the 1.75 percent B&O tax.

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