
SENATE BILL 5324

State of Washington

67th Legislature

2021 Regular Session

By Senators Wilson, L., Braun, Brown, Conway, Dozier, Fortunato, Lovelett, Padden, Rivers, Short, and Warnick

Read first time 01/21/21. Referred to Committee on Ways & Means.

1 AN ACT Relating to financial relief for disabled and elderly
2 populations by providing a sales and use tax exemption for mobility
3 enhancing equipment; amending RCW 82.08.0283 and 82.12.0277; creating
4 a new section; and providing an effective date.

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

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

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

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

14 (b) Medicines of mineral, animal, and botanical origin
15 prescribed, administered, dispensed, or used in the treatment of an
16 individual by a person licensed under chapter 18.36A RCW; (~~and~~)

17 (c) Medically prescribed oxygen, including, but not limited to,
18 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
19 systems, and gaseous, bottled oxygen systems prescribed for an
20 individual by a person licensed under chapter 18.57 or 18.71 RCW for
21 use in the medical treatment of that individual; and

1 (d) Mobility enhancing equipment, and the components of mobility
2 enhancing equipment, prescribed by a person licensed under the laws
3 of this state to prescribe such equipment.

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

8 (3) The exemption in subsection (1) of this section (~~shall~~)
9 does not apply to sales of durable medical equipment, other than as
10 specified in subsection (1)(c) of this section(~~, or mobility~~
11 ~~enhancing equipment~~)).

12 (4) The definitions in this subsection apply throughout this
13 section unless the context clearly requires otherwise.

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

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

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

- 22 (i) Can withstand repeated use;
- 23 (ii) Is primarily and customarily used to serve a medical
24 purpose;
- 25 (iii) Generally is not useful to a person in the absence of
26 illness or injury; and

27 (iv) Is not worn in or on the body.

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

- 30 (i) Is primarily and customarily used to provide or increase the
31 ability to move from one place to another and that is appropriate for
32 use either in a home or a motor vehicle;
- 33 (ii) Is not generally used by persons with normal mobility; and
- 34 (iii) Does not include any motor vehicle or equipment on a motor
35 vehicle normally provided by a motor vehicle manufacturer.

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

38 **Sec. 2.** RCW 82.12.0277 and 2007 c 6 s 1102 are each amended to
39 read as follows:

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

3 (a) Prosthetic devices prescribed, fitted, or furnished for an
4 individual by a person licensed under the laws of this state to
5 prescribe, fit, or furnish prosthetic devices, and the components of
6 such prosthetic devices;

7 (b) Medicines of mineral, animal, and botanical origin
8 prescribed, administered, dispensed, or used in the treatment of an
9 individual by a person licensed under chapter 18.36A RCW; (~~and~~)

10 (c) Medically prescribed oxygen, including, but not limited to,
11 oxygen concentrator systems, oxygen enricher systems, liquid oxygen
12 systems, and gaseous, bottled oxygen systems prescribed for an
13 individual by a person licensed under chapter 18.57 or 18.71 RCW for
14 use in the medical treatment of that individual; and

15 (d) Mobility enhancing equipment, and the components of mobility
16 enhancing equipment, prescribed by a person licensed under the laws
17 of this state to prescribe such equipment.

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

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

26 (4) "Prosthetic device," "durable medical equipment," and
27 "mobility enhancing equipment" have the same meanings as in RCW
28 82.08.0283.

29 NEW SECTION. Sec. 3. The provisions of RCW 82.32.805 and
30 82.32.808 do not apply to this act.

31 NEW SECTION. Sec. 4. This act takes effect October 1, 2021.

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