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**SUBSTITUTE SENATE BILL 5218**

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**State of Washington 68th Legislature 2023 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Padden, Mullet, and Torres)

AN ACT Relating to providing a sales and use tax exemption for mobility enhancing equipment for use by or for a complex needs patient; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and creating new sections.

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

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

(1) The tax levied by RCW 82.08.020 does not apply to the sale of mobility enhancing equipment for use by or for a complex needs patient to meet the user's specific and unique medical, physical, and functional needs and capacities for basic activities when medically necessary to prevent hospitalization or institutionalization of the complex needs patient.

(2) In order to claim an exemption under this section, the purchaser must provide the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) For the purposes of this section, "complex needs patient" has the same meaning as in RCW 74.09.557.

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

(1) This chapter does not apply to the use of mobility enhancing equipment for use by or for a complex needs patient to meet the user's specific and unique medical, physical, and functional needs and capacities for basic activities when medically necessary to prevent hospitalization or institutionalization of the complex needs patient.

(2) For the purposes of this section, "complex needs patient" has the same meaning as in RCW 74.09.557.

NEW SECTION. **Sec.**  This act applies to mobility enhancing equipment, as described in sections 1 and 2 of this act, sold or used on or after August 1, 2023.

NEW SECTION. **Sec.**  RCW 82.32.805 and 82.32.808 do not apply to this act.

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