
SUBSTITUTE SENATE BILL 5218

State of Washington

68th Legislature

2023 Regular Session

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

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

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

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

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

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

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

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

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

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

11 NEW SECTION. **Sec. 3.** This act applies to mobility enhancing
12 equipment, as described in sections 1 and 2 of this act, sold or used
13 on or after August 1, 2023.

14 NEW SECTION. **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply
15 to this act.

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