
SENATE BILL 5218

State of Washington

68th Legislature

2023 Regular Session

By Senators Padden, Mullet, and Torres

Read first time 01/10/23. Referred to Committee on Health & Long Term Care.

1 AN ACT Relating to providing a sales and use tax exemption for
2 complex rehabilitation technology products; amending RCW 82.08.0283
3 and 82.12.0277; and creating new sections.

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

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

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of:

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

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

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

20 (d) Medically prescribed complex rehabilitation technology
21 products and the components of these products.

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

5 (3) The exemption in subsection (1) of this section shall not
6 apply to sales of durable medical equipment, other than as specified
7 in subsection (1)(c) of this section, or mobility enhancing
8 equipment.

9 (4) The definitions in this subsection apply throughout this
10 section.

11 (a) (i) "Complex rehabilitation technology products" means
12 wheelchairs and seating systems that:

13 (A) Are individually configured for people to meet their specific
14 and unique medical, physical, and functional needs and capacities for
15 basic activities as medically necessary to prevent hospitalization or
16 institutionalization of a complex needs patient;

17 (B) Are primarily used to serve a medical purpose and generally
18 not useful to a person in the absence of an illness or injury; and

19 (C) Require certain services to allow for appropriate design,
20 configuration, and use of the item, including patient evaluation and
21 equipment fitting and configuration.

22 (ii) Medical equipment covered in whole, or in part, by medicaid,
23 the children's health insurance program, or a state-only funded
24 health care program and identified in a coverage table in a complex
25 rehabilitation technology billing guide, or a successor billing guide
26 or publication addressing coverage of complex rehabilitation
27 technology products, published by the Washington state health care
28 authority is presumed to be a complex rehabilitation technology
29 product for the purpose of the exemption under this section.

30 (b) "Prosthetic device" means a replacement, corrective, or
31 supportive device, including repair and replacement parts for a
32 prosthetic device, worn on or in the body to:

33 (i) Artificially replace a missing portion of the body;

34 (ii) Prevent or correct a physical deformity or malfunction; or

35 (iii) Support a weak or deformed portion of the body.

36 ~~((b))~~ (c) "Durable medical equipment" means equipment,
37 including repair and replacement parts for durable medical equipment
38 that:

39 (i) Can withstand repeated use;

1 (ii) Is primarily and customarily used to serve a medical
2 purpose;

3 (iii) Generally is not useful to a person in the absence of
4 illness or injury; and

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

6 (~~(e)~~) (d) "Mobility enhancing equipment" means equipment,
7 including repair and replacement parts for mobility enhancing
8 equipment that:

9 (i) Is primarily and customarily used to provide or increase the
10 ability to move from one place to another and that is appropriate for
11 use either in a home or a motor vehicle;

12 (ii) Is not generally used by persons with normal mobility; and

13 (iii) Does not include any motor vehicle or equipment on a motor
14 vehicle normally provided by a motor vehicle manufacturer.

15 (~~(d)~~) (e) The terms "durable medical equipment" and "mobility
16 enhancing equipment" are mutually exclusive.

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

19 (1) The provisions of this chapter shall not apply in respect to
20 the use of:

21 (a) Prosthetic devices prescribed, fitted, or furnished for an
22 individual by a person licensed under the laws of this state to
23 prescribe, fit, or furnish prosthetic devices, and the components of
24 such prosthetic devices;

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

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

33 (d) Medically prescribed complex rehabilitation technology
34 products and the components of these products.

35 (2) In addition, the provisions of this chapter shall not apply
36 in respect to the use of labor and services rendered in respect to
37 the repairing, cleaning, altering, or improving of any of the items
38 exempted under subsection (1) of this section.

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

5 (4) "Prosthetic device," "durable medical equipment," (~~and~~)
6 "mobility enhancing equipment," and "complex rehabilitation
7 technology products" have the same meanings as in RCW 82.08.0283.

8 NEW SECTION. **Sec. 3.** This act applies to complex rehabilitation
9 technology products sold on or after August 1, 2023.

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

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