
HOUSE BILL 1533

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Wang, Holland, Fraser, Miller, Day, Brough, Phillips, Leonard, Rust, Belcher, H. Sommers, Moyer, Forner, Winsley and Anderson.

Read first time January 31, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to sales and use taxation of prescription drugs for
2 prevention of conception; amending RCW 82.08.0281 and 82.12.0275;
3 providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.0281 and 1980 c 37 s 46 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of
8 prescription drugs, including sales to the state or a political
9 subdivision or municipal corporation thereof of drugs to be dispensed
10 to patients by prescription without charge. The term "prescription
11 drugs" shall include any medicine, drug, prescription lens, or other
12 substance other than food for use in the diagnosis, cure, mitigation,
13 treatment, or prevention of disease or other ailment, or the prevention
14 of conception, in humans ordered by (1) the written prescription to a

1 pharmacist by a practitioner authorized by law of this state or laws of
2 another jurisdiction to issue prescriptions, or (2) upon an oral
3 prescription of such practitioner which is reduced promptly to writing
4 and filed by a duly licensed pharmacist, or (3) by refilling any such
5 written or oral prescription if such refilling is authorized by the
6 prescriber either in the original prescription or by oral order which
7 is reduced promptly to writing and filed by the pharmacist, or (4)
8 physicians or optometrists by way of written directions and
9 specifications for the preparation, grinding, and fabrication of lenses
10 intended to aid or correct visual defects or anomalies of humans.

11 **Sec. 2.** RCW 82.12.0275 and 1980 c 37 s 73 are each amended to read
12 as follows:

13 The provisions of this chapter shall not apply in respect to the
14 use of prescription drugs, including the use by the state or a
15 political subdivision or municipal corporation thereof of drugs to be
16 dispensed to patients by prescription without charge. The term
17 "prescription drugs" shall include any medicine, drug, prescription
18 lens, or other substance other than food for use in the diagnosis,
19 cure, mitigation, treatment, or prevention of disease or other ailment,
20 or the prevention of conception, in humans ordered by (1) the written
21 prescription to a pharmacist by a practitioner authorized by law of
22 this state or laws of another jurisdiction to issue prescriptions, or
23 (2) upon an oral prescription of such practitioner which is reduced
24 promptly to writing and filed by a duly licensed pharmacist, or (3) by
25 refilling any such written or oral prescription if such refilling is
26 authorized by the prescriber either in the original prescription or by
27 oral order which is reduced promptly to writing and filed by the
28 pharmacist, or (4) physicians or optometrists by way of written
29 directions and specifications for the preparation, grinding, and

1 fabrication of lenses intended to aid or correct visual defects or
2 anomalies of humans.

3 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of the
5 state government and its existing public institutions, and shall take
6 effect July 1, 1991.