

CERTIFICATION OF ENROLLMENT  
**SUBSTITUTE HOUSE BILL 1317**

Chapter 250, Laws of 1991

52nd Legislature  
1991 Regular Session

OXYGEN--SALES AND USE TAX EXEMPTION

EFFECTIVE DATE: 7/28/91

Passed by the House March 11, 1991  
Yeas 97 Nays 0

JOE KING  
**Speaker of the  
House of Representatives**

Passed by the Senate April 16, 1991  
Yeas 46 Nays 2

JOEL PRITCHARD  
**President of the Senate**

Approved May 17, 1991

BOOTH GARDNER  
**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1317** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON  
**Chief Clerk**

FILED

May 17, 1991 - 10:25 a.m.

Secretary of State  
State of Washington



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**SUBSTITUTE HOUSE BILL 1317**

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Passed Legislature - 1991 Regular Session

**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives Silver, Morris, Holland, Fraser, Mielke, Spanel, Edmondson, Lisk, Morton, Paris, Hochstatter, Nealey, Wynne, Cooper, Bowman, D. Sommers, Miller, Ballard and Mitchell).

Read first time February 28, 1991.

1            AN ACT Relating to tax exemptions for oxygen; amending RCW  
2 82.08.0283 and 82.12.0277; and creating a new section.

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

4            NEW SECTION.    **Sec. 1.**            (1) The legislature finds:

5            (a) The existing state policy is to exempt medical oxygen from  
6 sales and use tax.

7            (b) The technology for supplying medical oxygen has changed  
8 substantially in recent years. Many consumers of medical oxygen  
9 purchase or rent equipment that supplies oxygen rather than purchasing  
10 oxygen in gaseous form.

11            (2) The intent of this act is to bring sales and rental of  
12 individual oxygen systems within the existing exemption for medical  
13 oxygen, without expanding the essence of the original policy decision  
14 that medical oxygen should be exempt from sales and use tax.

1       **Sec. 2.** RCW 82.08.0283 and 1986 c 255 s 1 are each amended to read  
2 as follows:

3       The tax levied by RCW 82.08.020 shall not apply to sales of  
4 insulin; prosthetic and orthotic devices prescribed for an individual  
5 by a person licensed under chapters 18.25, 18.57, or 18.71 RCW or  
6 dispensed or fitted by a person licensed under chapter 18.35 RCW;  
7 ostomic items; and medically prescribed oxygen. For the purposes of  
8 this section, "medically prescribed oxygen" includes, but is not  
9 limited to, sale or rental of oxygen concentrator systems, oxygen  
10 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen  
11 systems to an individual under a prescription issued by a person  
12 licensed under chapter 18.57 or 18.71 RCW for use in the medical  
13 treatment of that individual.

14       **Sec. 3.** RCW 82.12.0277 and 1986 c 255 s 2 are each amended to read  
15 as follows:

16       The provisions of this chapter shall not apply in respect to the  
17 use of insulin; prosthetic and orthotic devices prescribed for an  
18 individual by a person licensed under chapters 18.25, 18.57, or 18.71  
19 RCW or dispensed or fitted by a person licensed under chapter 18.35  
20 RCW; ostomic items; and medically prescribed oxygen. For the purposes  
21 of this section, "medically prescribed oxygen" includes, but is not  
22 limited to, sale or rental of oxygen concentrator systems, oxygen  
23 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen  
24 systems to an individual under a prescription issued by a person  
25 licensed under chapter 18.57 or 18.71 RCW for use in the medical  
26 treatment of that individual.

Passed the House March 11, 1991.  
Passed the Senate April 16, 1991.  
Approved by the Governor May 17, 1991.  
Filed in Office of Secretary of State May 17, 1991.