
SUBSTITUTE HOUSE BILL 1031

State of Washington

54th Legislature

1995 Regular Session

By House Committee on Finance (originally sponsored by Representatives Dyer and B. Thomas)

Read first time 01/23/95.

1 AN ACT Relating to taxation of dental appliances, devices,
2 restorations, and substitutes; amending RCW 82.04.120, 82.08.0283, and
3 82.12.0277; providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.120 and 1989 c 302 s 201 are each amended to
6 read as follows:

7 "To manufacture" embraces all activities of a commercial or
8 industrial nature wherein labor or skill is applied, by hand or
9 machinery, to materials so that as a result thereof a new, different or
10 useful substance or article of tangible personal property is produced
11 for sale or commercial or industrial use, and shall include: (1) The
12 production or fabrication of special made or custom made articles; and
13 (2) the production or fabrication of dental appliances, devices,
14 restorations, substitutes, or other dental laboratory products by a
15 dental laboratory or dental technician.

16 "To manufacture" shall not include conditioning of seed for use in
17 planting or activities which consist of cutting, grading, or ice
18 glazing seafood which has been cooked, frozen or canned outside this
19 state.

1 **Sec. 2.** RCW 82.08.0283 and 1991 c 250 s 2 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)) devices and the components thereof; dental
5 appliances, devices, restorations, and substitutes, and the components
6 thereof, including but not limited to full and partial dentures,
7 crowns, inlays, fillings, braces, and retainers; orthotic devices
8 prescribed for an individual by a person licensed under chapters 18.25,
9 18.57, or 18.71 RCW ((or)); hearing aids dispensed or fitted by a
10 person licensed under chapter 18.35 RCW, and the components thereof;
11 ostomic items; and medically prescribed oxygen. For the purposes of
12 this section, "medically prescribed oxygen" includes, but is not
13 limited to, sale or rental of oxygen concentrator systems, oxygen
14 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
15 systems to an individual under a prescription issued by a person
16 licensed under chapter 18.57 or 18.71 RCW for use in the medical
17 treatment of that individual. In addition, the tax levied by RCW
18 82.08.020 shall not apply to sales of repair services for any of the
19 items exempted under this section.

20 **Sec. 3.** RCW 82.12.0277 and 1991 c 250 s 3 are each amended to read
21 as follows:

22 The provisions of this chapter shall not apply in respect to the
23 use of insulin; prosthetic ((and)) devices and the components thereof;
24 dental appliances, devices, restorations, and substitutes, and the
25 components thereof, including but not limited to full and partial
26 dentures, crowns, inlays, fillings, braces, and retainers; orthotic
27 devices prescribed for an individual by a person licensed under
28 chapters 18.25, 18.57, or 18.71 RCW ((or)); hearing aids dispensed or
29 fitted by a person licensed under chapter 18.35 RCW, and the components
30 thereof; ostomic items; and medically prescribed oxygen. For the
31 purposes of this section, "medically prescribed oxygen" includes, but
32 is not limited to, sale or rental of oxygen concentrator systems,
33 oxygen enricher systems, liquid oxygen systems, and gaseous, bottled
34 oxygen systems to an individual under a prescription issued by a person
35 licensed under chapter 18.57 or 18.71 RCW for use in the medical
36 treatment of that individual.

1 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and shall take
4 effect July 1, 1995.

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