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SENATE BILL 6526

State of Washington 54th Legislature 1996 Regular Session

By Senators Spanel, Roach and Kohl

Read first time 01/17/96. Referred to Committee on Ways & Means.

- 1 AN ACT Relating to tax exemptions for medicines prescribed by
- 2 naturopaths; amending RCW 82.08.0283 and 82.12.0277; and providing an
- 3 effective date.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 82.08.0283 and 1991 c 250 s 2 are each amended to read 6 as follows:
- 7 The tax levied by RCW 82.08.020 shall not apply to sales of
- 8 insulin; prosthetic and orthotic devices prescribed for an individual
- 9 by a person licensed under chapters 18.25, 18.57, or 18.71 RCW or
- 10 dispensed or fitted by a person licensed under chapter 18.35 RCW;
- 11 medicines of mineral, animal, and botanical origin prescribed,
- 12 <u>administered</u>, <u>dispensed</u>, <u>or used in the treatment of an individual by</u>
- 13 a person licensed under chapter 18.36A RCW; ostomic items; and
- 14 medically prescribed oxygen. For the purposes of this section,
- 15 "medically prescribed oxygen" includes, but is not limited to, sale or
- 16 rental of oxygen concentrator systems, oxygen enricher systems, liquid
- 17 oxygen systems, and gaseous, bottled oxygen systems to an individual
- 18 under a prescription issued by a person licensed under chapter 18.57 or
- 19 18.71 RCW for use in the medical treatment of that individual.

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1 **Sec. 2.** RCW 82.12.0277 and 1991 c 250 s 3 are each amended to read 2 as follows:

3 The provisions of this chapter shall not apply in respect to the 4 use of insulin; prosthetic and orthotic devices prescribed for an individual by a person licensed under chapters 18.25, 18.57, or 18.71 5 RCW or dispensed or fitted by a person licensed under chapter 18.35 6 RCW; medicines of mineral, animal, and botanical origin prescribed, 7 8 administered, dispensed, or used in the treatment of an individual by a person licensed under chapter 18.36A RCW; ostomic items; and 9 medically prescribed oxygen. For the purposes of this section, 10 "medically prescribed oxygen" includes, but is not limited to, sale or 11 rental of oxygen concentrator systems, oxygen enricher systems, liquid 12 13 oxygen systems, and gaseous, bottled oxygen systems to an individual under a prescription issued by a person licensed under chapter 18.57 or 14 15 18.71 RCW for use in the medical treatment of that individual.

16 <u>NEW SECTION.</u> **Sec. 3.** This act shall take effect July 1, 1996.

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