

---

HOUSE BILL 2004

---

State of Washington

55th Legislature

1997 Regular Session

By Representatives Kastama, Pennington, Van Luven, Boldt, Conway, Wolfe, Lantz, Butler, Cody, Mason, Blalock, Grant, Cooke, Hatfield, Dickerson, Kessler, Keiser, Tokuda and Anderson

Read first time 02/18/97. Referred to Committee on Finance.

1 AN ACT Relating to excise tax exemptions for equipment used by  
2 individuals to accommodate an illness or disability; adding new  
3 sections to chapter 82.08 RCW; adding new sections to chapter 82.12  
4 RCW; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of home  
9 medical equipment to an individual for personal use by the individual  
10 or a member of the individual's immediate family.

11 (2) For purposes of this section:

12 (a) "Home medical equipment" means medical equipment or devices  
13 that are used by a patient at home over an extended period of time for  
14 the treatment of a medical condition. Home medical equipment is  
15 equipment that can withstand repeated use and would not be useful to a  
16 person in the absence of illness or injury. Home medical equipment  
17 includes, but is not limited to, wheelchairs, hospital beds, standing  
18 aids, walking aids, bathroom aids, respirators, splints, trusses,

1 braces, crutches, lifting chairs connected and used in conjunction with  
2 a lifting device, and parts and accessories of such items.

3 (b) "Immediate family" means an individual's spouse, and child,  
4 stepchild, grandchild, parent, stepparent, grandparent, brother, half  
5 brother, sister, or half sister of the individual.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of:

9 (a) Items that become component parts of an eligible motor vehicle  
10 for the purpose of modifying the vehicle to enable a person of  
11 disability to operate the vehicle or be transported in the vehicle; or

12 (b) Labor or services rendered for installing, repairing, cleaning,  
13 altering, or improving such items.

14 (2) For purposes of this section:

15 (a) "Eligible motor vehicle" means a motor vehicle registered to a  
16 person entitled to special parking privileges under RCW 46.16.381 or to  
17 a member of such person's immediate family.

18 (b) "Immediate family" means an individual's spouse, and child,  
19 stepchild, grandchild, parent, stepparent, grandparent, brother, half  
20 brother, sister, or half sister of the individual.

21 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12 RCW  
22 to read as follows:

23 The provisions of this chapter do not apply with respect to the  
24 personal use of home medical equipment, as defined in section 1 of this  
25 act, by an individual.

26 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12 RCW  
27 to read as follows:

28 The provisions of this chapter do not apply with respect to the use  
29 of items that become component parts of an eligible motor vehicle, as  
30 defined in section 2 of this act, for the purpose of modifying the  
31 vehicle to enable a person of disability to operate the vehicle or be  
32 transported in the vehicle.

33 NEW SECTION. **Sec. 5.** This act takes effect October 1, 1997.

--- END ---