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HOUSE BILL 2278

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State of Washington

56th Legislature

1999 Regular Session

By Representatives Ericksen, Pflug, B. Chandler, Esser, Thomas, Pennington, Cox, Fortunato, Barlean, Cairnes, Benson, Carrell, Wensman, Huff, Mastin, D. Sommers, Schindler, Mulliken, Lisk, Delvin, Radcliff, K. Schmidt, Boldt, Clements, McDonald, Lambert, Ballasiotes, Talcott, Bush, Schoesler, Mielke, Sump, Buck, Parlette, Campbell, D. Schmidt, Mitchell, Alexander, Koster, G. Chandler, McMorris, Hankins, Skinner, DeBolt, Dunn and Van Luven

Read first time 03/29/1999. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for over-the-  
2 counter drugs; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; and providing an effective date.

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

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

7 The tax levied by RCW 82.08.020 does not apply to sales of  
8 over-the-counter drugs that have been classified as "generally  
9 recognized as safe and effective for use and not misbranded" by the  
10 federal food and drug administration under 21 C.F.R. Part 330.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
12 to read as follows:

13 The provisions of this chapter do not apply with respect to the use  
14 of over-the-counter drugs that have been classified as "generally  
15 recognized as safe and effective for use and not misbranded" by the  
16 federal food and drug administration under 21 C.F.R. Part 330.

1        NEW SECTION.    **Sec. 3.**    This act takes effect October 1, 1999.

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