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HOUSE BILL 1979

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Reardon and Van Luven

Read first time 02/12/2001. Referred to Committee on Finance.

1 AN ACT Relating to clarifying tax exemptions for sale or use of  
2 dental devices; amending RCW 82.08.0283 and 82.12.0277; and  
3 declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.0283 and 1998 c 168 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 devices and the components thereof; dental  
9 appliances, devices, restorations, and substitutes, and the  
10 diagnostic items and the impressions and molds therefor, or  
11 components thereof, including but not limited to full and partial  
12 dentures, crowns, inlays, fillings, braces, and retainers;  
13 orthotic devices prescribed for an individual by a person licensed  
14 under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing  
15 instruments dispensed or fitted by a person licensed or certified  
16 under chapter 18.35 RCW, and the components thereof; medicines of  
17 mineral, animal, and botanical origin prescribed, administered,  
18 dispensed, or used in the treatment of an individual by a person

1 licensed under chapter 18.36A RCW; ostomic items; and medically  
2 prescribed oxygen, including, but not limited to, oxygen  
3 concentrator systems, oxygen enricher systems, liquid oxygen  
4 systems, and gaseous, bottled oxygen systems prescribed for an  
5 individual by a person licensed under chapter 18.57 or 18.71 RCW  
6 for use in the medical treatment of that individual. In addition,  
7 the tax levied by RCW 82.08.020 shall not apply to charges made  
8 for labor and services rendered in respect to the repairing,  
9 cleaning, altering, or improving of any of the items exempted  
10 under this section.

11 **Sec. 2.** RCW 82.12.0277 and 1998 c 168 s 3 are each amended to read  
12 as follows:

13 The provisions of this chapter shall not apply in respect to  
14 the use of insulin; prosthetic devices and the components thereof;  
15 dental appliances, devices, restorations, and substitutes, and  
16 the diagnostic items and the impressions and molds therefor, or  
17 components thereof, including but not limited to full and partial  
18 dentures, crowns, inlays, fillings, braces, and retainers;  
19 orthotic devices prescribed for an individual by a person licensed  
20 under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing  
21 instruments dispensed or fitted by a person licensed or certified  
22 under chapter 18.35 RCW, and the components thereof; medicines of  
23 mineral, animal, and botanical origin prescribed, administered,  
24 dispensed, or used in the treatment of an individual by a person  
25 licensed under chapter 18.36A RCW; ostomic items; and medically  
26 prescribed oxygen, including, but not limited to, oxygen  
27 concentrator systems, oxygen enricher systems, liquid oxygen  
28 systems, and gaseous, bottled oxygen systems prescribed for an  
29 individual by a person licensed under chapter 18.57 or 18.71 RCW  
30 for use in the medical treatment of that individual.

31 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
32 preservation of the public peace, health, or safety, or support of  
33 the state government and its existing public institutions, and  
34 takes effect immediately.

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