

# FINAL BILL REPORT

## SHB 1317

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*Synopsis As Enacted*

**Brief Description:** Clarifying the tax exemption for medically prescribed oxygen.

By House Committee on Revenue (originally sponsored by Representatives Silver, Morris, Holland, Fraser, Mielke, Spanel, Edmondson, Lisk, Morton, Paris, Hochstatter, Nealey, Wynne, Cooper, Bowman, D. Sommers, Miller, Ballard and Mitchell).

House Committee on Revenue  
Senate Committee on Health & Long-Term Care

**Background:** The retail sales and use taxes apply to sales or use of tangible personal property and certain services. Two major exemptions from sales and use taxes are for prescription drugs and certain medical devices. Sales of the following are exempt from sales and use taxes if prescribed by a physician: drugs and lenses for treatment or prevention of disease or ailments, insulin, prosthetic and orthotic devices, and oxygen. The exemption for "medically prescribed oxygen" includes only bottled oxygen, and not oxygen concentrator and other oxygen systems.

**Summary:** The exemption for medically prescribed oxygen is expanded to include purchase or rental of oxygen concentrator, oxygen enricher, liquid oxygen, and gaseous, bottled oxygen systems. The oxygen system must be purchased or rented by an individual under a prescription issued by a physician, and must be used in the medical treatment of the individual.

**Votes on Final Passage:**

House	97	0	
Senate	46	2	(Senate amended)
House			(House refused to concur)
Senate	45	1	(Senate receded)

**Effective:** July 28, 1991