

SENATE BILL REPORT

SB 5161

AS OF FEBRUARY 18, 1991

Brief Description: Providing a sales and use tax exemption for prescribed supplies and equipment for diabetics.

SPONSORS: Senators Talmadge and Rasmussen.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Terry Wilson (786-7715)

Hearing Dates:

BACKGROUND:

State and local taxes are imposed on the retail sale or use of tangible personal property and certain services. Exemptions from the tax include certain medical items. Drugs and lenses for the treatment or prevention of disease or ailments, prosthetic and orthotic devices, hearing aids, and oxygen are exempt from the tax if prescribed by a licensed practitioner. In addition, insulin and ostomic items are exempt from the tax.

SUMMARY:

Syringes and glucose monitoring tabs, strips, and equipment prescribed for a diabetic's individual treatment by a licensed physician or osteopath are exempt from state and local sales and use taxes.

Appropriation: none

Revenue: none

Fiscal Note: available

Effective Date: The bill contains an emergency clause and takes effect July 1, 1991.