
SUBSTITUTE HOUSE BILL 1317

State of Washington

52nd Legislature

1991 Regular Session

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).

Read first time February 28, 1991.

1 AN ACT Relating to tax exemptions for oxygen; amending RCW
2 82.08.0283 and 82.12.0277; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** (1) The legislature finds:

5 (a) The existing state policy is to exempt medical oxygen from
6 sales and use tax.

7 (b) The technology for supplying medical oxygen has changed
8 substantially in recent years. Many consumers of medical oxygen
9 purchase or rent equipment that supplies oxygen rather than purchasing
10 oxygen in gaseous form.

11 (2) The intent of this act is to bring sales and rental of
12 individual oxygen systems within the existing exemption for medical
13 oxygen, without expanding the essence of the original policy decision
14 that medical oxygen should be exempt from sales and use tax.

1 **Sec. 2.** RCW 82.08.0283 and 1986 c 255 s 1 are each amended to read
2 as follows:

3 The tax levied by RCW 82.08.020 shall not apply to sales of
4 insulin; prosthetic and orthotic devices prescribed for an individual
5 by a person licensed under chapters 18.25, 18.57, or 18.71 RCW or
6 dispensed or fitted by a person licensed under chapter 18.35 RCW;
7 ostomic items; and medically prescribed oxygen. For the purposes of
8 this section, "medically prescribed oxygen" includes, but is not
9 limited to, sale or rental of oxygen concentrator systems, oxygen
10 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
11 systems to an individual under a prescription issued by a person
12 licensed under chapter 18.57 or 18.71 RCW for use in the medical
13 treatment of that individual.

14 **Sec. 3.** RCW 82.12.0277 and 1986 c 255 s 2 are each amended to read
15 as follows:

16 The provisions of this chapter shall not apply in respect to the
17 use of insulin; prosthetic and orthotic devices prescribed for an
18 individual by a person licensed under chapters 18.25, 18.57, or 18.71
19 RCW or dispensed or fitted by a person licensed under chapter 18.35
20 RCW; ostomic items; and medically prescribed oxygen. For the purposes
21 of this section, "medically prescribed oxygen" includes, but is not
22 limited to, sale or rental of oxygen concentrator systems, oxygen
23 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
24 systems to an individual under a prescription issued by a person
25 licensed under chapter 18.57 or 18.71 RCW for use in the medical
26 treatment of that individual.