
HOUSE BILL 2879

State of Washington

52nd Legislature

1992 Regular Session

By Representatives Ballard, Tate, Brumsickle, Bowman, Vance, Brough, Beck, Carlson, May, Moyer, Wood, P. Johnson, Fuhrman, Horn, Wynne, Mitchell, Hochstatter, Broback, Wilson, Edmondson, Lisk, Forner, Silver, Paris, McLean, D. Sommers, Kremen, Jones, Casada, Rayburn, Ferguson, Winsley and Morton

Read first time 01/31/92. Referred to Committee on Revenue.

1 AN ACT Relating to taxes imposed on the sale or use of medical
2 supplies and equipment; amending RCW 82.08.0283 and 82.12.0277; and
3 providing an effective date.

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

5 **Sec. 1.** RCW 82.08.0283 and 1991 c 250 s 2 are each amended to read
6 as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
8 insulin; prosthetic and orthotic devices prescribed for an individual
9 by a person licensed under chapters 18.25, 18.57, or 18.71 RCW or
10 dispensed or fitted by a person licensed under chapter 18.35 RCW;
11 ostomic items; ((and)) medically prescribed oxygen; and sales of
12 durable medical equipment to individuals sixty-five years of age and
13 older.

1 (2) For the purposes of this section, "medically prescribed oxygen"
2 includes, but is not limited to, sale or rental of oxygen concentrator
3 systems, oxygen enricher systems, liquid oxygen systems, and gaseous,
4 bottled oxygen systems to an individual under a prescription issued by
5 a person licensed under chapter 18.57 or 18.71 RCW for use in the
6 medical treatment of that individual.

7 (3) For purposes of this section, "durable medical equipment" means
8 equipment that:

9 (a) Is primarily and customarily used to serve a medical purpose;

10 (b) Generally is not useful to a person in the absence of illness
11 or injury;

12 (c) Is designed for use in a residence; and

13 (d) Includes such items of equipment as hospital beds, wheelchairs,
14 crutches, walkers, canes, blood pressure kits, or blood glucose
15 monitoring kits.

16 **Sec. 2.** RCW 82.12.0277 and 1991 c 250 s 3 are each amended to read
17 as follows:

18 (1) The provisions of this chapter shall not apply in respect to
19 the use of insulin; prosthetic and orthotic devices prescribed for an
20 individual by a person licensed under chapters 18.25, 18.57, or 18.71
21 RCW or dispensed or fitted by a person licensed under chapter 18.35
22 RCW; ostomic items; ~~((and))~~ medically prescribed oxygen; and the use of
23 durable medical equipment by individuals sixty-five years of age and
24 older.

25 (2) For the purposes of this section, "medically prescribed oxygen"
26 includes, but is not limited to, ~~((sale or rental))~~ use of oxygen
27 concentrator systems, oxygen enricher systems, liquid oxygen systems,
28 and gaseous, bottled oxygen systems ~~((to))~~ by an individual under a

1 prescription issued by a person licensed under chapter 18.57 or 18.71
2 RCW for use in the medical treatment of that individual.

3 (3) For purposes of this section, "durable medical equipment" means
4 equipment that:

5 (a) Is primarily and customarily used to serve a medical purpose;

6 (b) Generally is not useful to a person in the absence of illness
7 or injury;

8 (c) Is designed for use in a residence; and

9 (d) Includes such items of equipment as hospital beds, wheelchairs,
10 crutches, walkers, canes, blood pressure kits, or blood glucose
11 monitoring kits.

12 NEW SECTION. Sec. 3. This act shall take effect July 1, 1992.