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HOUSE BILL 2047

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State of Washington                      59th Legislature                      2005 Regular Session

By Representatives Hunter, Schual-Berke and Simpson

Read first time 02/15/2005. Referred to Committee on Finance.

1            AN ACT Relating to sales and use tax exemptions for medical  
2 equipment; amending RCW 82.08.0283 and 82.12.0277; and providing an  
3 effective date.

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

5            **Sec. 1.** RCW 82.08.0283 and 2004 c 153 s 101 are each amended to  
6 read as follows:

7            (1) The tax levied by RCW 82.08.020 shall not apply to sales of:

8            (a) Prosthetic devices prescribed, fitted, or furnished for an  
9 individual by a person licensed under the laws of this state to  
10 prescribe, fit, or furnish prosthetic devices;

11            (b) Medicines of mineral, animal, and botanical origin prescribed,  
12 administered, dispensed, or used in the treatment of an individual by  
13 a person licensed under chapter 18.36A RCW; (~~and~~)

14            (c) Medically prescribed oxygen, including, but not limited to,  
15 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
16 systems, and gaseous, bottled oxygen systems prescribed for an  
17 individual by a person licensed under chapter 18.57 or 18.71 RCW for  
18 use in the medical treatment of that individual; and

19            (d) Home medical equipment.

1 (2) In addition, the tax levied by RCW 82.08.020 shall not apply to  
2 charges made for labor and services rendered in respect to the  
3 repairing, cleaning, altering, or improving of any of the items  
4 exempted under subsection (1) of this section.

5 (3) The exemption in subsection (1) of this section shall not apply  
6 to sales of durable medical equipment or mobility enhancing equipment.

7 (4) The definitions in this subsection apply throughout this  
8 section.

9 (a) "Prosthetic device" means a replacement, corrective, or  
10 supportive device, including repair and replacement parts for a  
11 prosthetic device, worn on or in the body to:

12 (i) Artificially replace a missing portion of the body;

13 (ii) Prevent or correct a physical deformity or malfunction; or

14 (iii) Support a weak or deformed portion of the body.

15 (b) "Durable medical equipment" means equipment, including repair  
16 and replacement parts for durable medical equipment that:

17 (i) Can withstand repeated use;

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

19 (iii) Generally is not useful to a person in the absence of illness  
20 or injury; and

21 (iv) Does not work in or on the body.

22 (c) "Mobility enhancing equipment" means equipment, including  
23 repair and replacement parts for mobility enhancing equipment that:

24 (i) Is primarily and customarily used to provide or increase the  
25 ability to move from one place to another and that is appropriate for  
26 use either in a home or a motor vehicle;

27 (ii) Is not generally used by persons with normal mobility; and

28 (iii) Does not include any motor vehicle or equipment on a motor  
29 vehicle normally provided by a motor vehicle manufacturer.

30 (d) "Home medical equipment" means medical equipment, supplies, or  
31 devices prescribed by a person licensed under chapter 18.57 or 18.71  
32 RCW for use by a patient at home for the treatment of a medical  
33 condition. Home medical equipment is equipment that would not be  
34 useful to a person in the absence of illness or injury. Home medical  
35 equipment includes, but is not limited to, wound care supplies,  
36 wheelchairs, hospital beds, standing aids, walking aids, bathroom aids,  
37 respirators, splints, crutches, lifting chairs connected and used in

1 conjunction with a lifting device, and parts and accessories of such  
2 items.

3 (e) The terms "durable medical equipment" and "mobility enhancing  
4 equipment" are mutually exclusive.

5 **Sec. 2.** RCW 82.12.0277 and 2004 c 153 s 109 are each amended to  
6 read as follows:

7 (1) The provisions of this chapter shall not apply in respect to  
8 the use of:

9 (a) Prosthetic devices prescribed, fitted, or furnished for an  
10 individual by a person licensed under the laws of this state to  
11 prescribe, fit, or furnish prosthetic devices;

12 (b) Medicines of mineral, animal, and botanical origin prescribed,  
13 administered, dispensed, or used in the treatment of an individual by  
14 a person licensed under chapter 18.36A RCW; (~~and~~)

15 (c) Medically prescribed oxygen, including, but not limited to,  
16 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
17 systems, and gaseous, bottled oxygen systems prescribed for an  
18 individual by a person licensed under chapter 18.57 or 18.71 RCW for  
19 use in the medical treatment of that individual; and

20 (d) Home medical equipment.

21 (2) In addition, the provisions of this chapter shall not apply in  
22 respect to the use of labor and services rendered in respect to the  
23 repairing, cleaning, altering, or improving of any of the items  
24 exempted under subsection (1) of this section.

25 (3) The exemption provided by subsection (1) of this section shall  
26 not apply to the use of durable medical equipment or mobility enhancing  
27 equipment.

28 (~~("Prosthetic device," "durable medical equipment," and~~  
29 ~~"mobility enhancing equipment" have the same meanings as in RCW~~  
30 ~~82.08.0283.)) The definitions in RCW 82.08.0283 apply to this section.~~

31 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2005.

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