
HOUSE BILL 1891

State of Washington 60th Legislature 2007 Regular Session

By Representatives Linville, Orcutt, Quall, Cody, Hinkle, Hurst and
Dunn

Read first time 01/31/2007. Referred to Committee on Finance.

1 AN ACT Relating to business and occupation tax deductions for drugs
2 dispensed pursuant to prescription; and adding a new section to chapter
3 82.04 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 In computing tax there may be deducted from the measure of tax
8 imposed by RCW 82.04.290(2) amounts received by physicians or clinics
9 for drugs for infusion or injection by licensed physicians for human
10 use pursuant to a prescription, but only if the amounts are separately
11 stated on invoices or other billing statements and do not exceed the
12 then current federal rate. The federal rate means the rate at or below
13 which the federal government or its agents reimburse providers for
14 prescription drugs administered to patients as provided for in the
15 medicare, part B, drugs average sales price information resource as
16 published by the United States department of health and human services,
17 or any successor index thereto.

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