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**SENATE BILL 5324**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Senators Wilson, L., Braun, Brown, Conway, Dozier, Fortunato, Lovelett, Padden, Rivers, Short, and Warnick

AN ACT Relating to financial relief for disabled and elderly populations by providing a sales and use tax exemption for mobility enhancing equipment; amending RCW 82.08.0283 and 82.12.0277; creating a new section; and providing an effective date.

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

**Sec.**  RCW 82.08.0283 and 2007 c 6 s 1101 are each amended to read as follows:

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

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

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

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

(d) Mobility enhancing equipment, and the components of mobility enhancing equipment, prescribed by a person licensed under the laws of this state to prescribe such equipment.

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

(3) The exemption in subsection (1) of this section ((~~shall~~)) does not apply to sales of durable medical equipment, other than as specified in subsection (1)(c) of this section((~~, or mobility enhancing equipment~~)).

(4) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

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

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

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

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

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

(i) Can withstand repeated use;

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

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

(iv) Is not worn in or on the body.

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

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

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

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

(d) The terms "durable medical equipment" and "mobility enhancing equipment" are mutually exclusive.

**Sec.**  RCW 82.12.0277 and 2007 c 6 s 1102 are each amended to read as follows:

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

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

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

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

(d) Mobility enhancing equipment, and the components of mobility enhancing equipment, prescribed by a person licensed under the laws of this state to prescribe such equipment.

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

(3) The exemption provided by subsection (1) of this section ((~~shall~~)) does not apply to the use of durable medical equipment, other than as specified in subsection (1)(c) of this section((~~, or mobility enhancing equipment~~)).

(4) "Prosthetic device," "durable medical equipment," and "mobility enhancing equipment" have the same meanings as in RCW 82.08.0283.

NEW SECTION. **Sec.**  The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec.**  This act takes effect October 1, 2021.

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