CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5218**

Chapter 319, Laws of 2023

68th Legislature

2023 Regular Session

MOBILITY ENHANCING EQUIPMENT—SALES AND USE TAX EXEMPTION

EFFECTIVE DATE: July 23, 2023

|  |  |
| --- | --- |
| Passed by the Senate March 31, 2023Yeas 48 Nays 0DENNY HECK**President of the Senate**Passed by the House April 17, 2023Yeas 96 Nays 0LAURIE JINKINS**Speaker of the House of Representatives** | CERTIFICATEI, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5218** as passed by the Senate and the House of Representatives on the dates hereon set forth.SARAH BANNISTERSecretary |
| Approved May 4, 2023 3:58 PM | May 5, 2023 |
| JAY INSLEE**Governor of the State of Washington** | **Secretary of State** **State of Washington** |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SUBSTITUTE SENATE BILL 5218**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Passed Legislature - 2023 Regular Session

**State of Washington 68th Legislature 2023 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Padden, Mullet, and Torres)

AN ACT Relating to providing a sales and use tax exemption for mobility enhancing equipment for use by or for a complex needs patient; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and creating new sections.

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

NEW SECTION. **Sec.**  A new section is added to chapter 82.08 RCW to read as follows:

(1) The tax levied by RCW 82.08.020 does not apply to the sale of mobility enhancing equipment for use by or for a complex needs patient to meet the user's specific and unique medical, physical, and functional needs and capacities for basic activities when medically necessary to prevent hospitalization or institutionalization of the complex needs patient.

(2) In order to claim an exemption under this section, the purchaser must provide the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) For the purposes of this section, "complex needs patient" has the same meaning as in RCW 74.09.557.

NEW SECTION. **Sec.**  A new section is added to chapter 82.12 RCW to read as follows:

(1) This chapter does not apply to the use of mobility enhancing equipment for use by or for a complex needs patient to meet the user's specific and unique medical, physical, and functional needs and capacities for basic activities when medically necessary to prevent hospitalization or institutionalization of the complex needs patient.

(2) For the purposes of this section, "complex needs patient" has the same meaning as in RCW 74.09.557.

NEW SECTION. **Sec.**  This act applies to mobility enhancing equipment, as described in sections 1 and 2 of this act, sold or used on or after August 1, 2023.

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

**--- END ---**

Passed by the Senate March 31, 2023.

Passed by the House April 17, 2023.

Approved by the Governor May 4, 2023.

Filed in Office of Secretary of State May 5, 2023.