

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, 2023
Yeas 48 Nays 0

DENNY HECK

President of the Senate

Passed by the House April 17, 2023
Yeas 96 Nays 0

LURIE JINKINS

**Speaker of the House of
Representatives**

Approved May 4, 2023 3:58 PM

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, 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 BANNISTER

Secretary

FILED

May 5, 2023

**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)

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

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
7 RCW to read as follows:

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

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

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

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
2 RCW to read as follows:

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

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

11 NEW SECTION. **Sec. 3.** This act applies to mobility enhancing
12 equipment, as described in sections 1 and 2 of this act, sold or used
13 on or after August 1, 2023.

14 NEW SECTION. **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply
15 to this act.

 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.

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