

**RCW 82.08.814 Exemptions—Mobility enhancing equipment.** (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. [2023 c 319 s 1.]

**Application—2023 c 319:** "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." [2023 c 319 s 3.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2023 c 319:** "RCW 82.32.805 and 82.32.808 do not apply to this act." [2023 c 319 s 4.]