
SENATE BILL 6369

State of Washington

54th Legislature

1996 Regular Session

By Senators Pelz and West

Read first time 01/12/96. Referred to Committee on Ways & Means.

1 AN ACT Relating to the exemption from sales and use tax of certain
2 devices prescribed by a dentist; and amending RCW 82.12.0277 and
3 82.08.0283.

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

5 **Sec. 1.** RCW 82.12.0277 and 1991 c 250 s 3 are each amended to read
6 as follows:

7 The provisions of this chapter shall not apply in respect to the
8 use of insulin; prosthetic and orthotic devices prescribed for an
9 individual by a person licensed under chapters 18.25, 18.32, 18.57, or
10 18.71 RCW or dispensed or fitted by a person licensed under chapter
11 18.35 RCW; ostomic items; and medically prescribed oxygen. For the
12 purposes of this section, "medically prescribed oxygen" includes, but
13 is not limited to, sale or rental of oxygen concentrator systems,
14 oxygen enricher systems, liquid oxygen systems, and gaseous, bottled
15 oxygen systems to an individual under a prescription issued by a person
16 licensed under chapter 18.57 or 18.71 RCW for use in the medical
17 treatment of that individual.

1 **Sec. 2.** RCW 82.08.0283 and 1991 c 250 s 2 are each amended to read
2 as follows:

3 The tax levied by RCW 82.08.020 shall not apply to sales of
4 insulin; prosthetic and orthotic devices prescribed for an individual
5 by a person licensed under chapters 18.25, 18.32, 18.57, or 18.71 RCW
6 or dispensed or fitted by a person licensed under chapter 18.35 RCW;
7 ostomic items; and medically prescribed oxygen. For the purposes of
8 this section, "medically prescribed oxygen" includes, but is not
9 limited to, sale or rental of oxygen concentrator systems, oxygen
10 enricher systems, liquid oxygen systems, and gaseous, bottled oxygen
11 systems to an individual under a prescription issued by a person
12 licensed under chapter 18.57 or 18.71 RCW for use in the medical
13 treatment of that individual.

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