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**SENATE BILL 5324**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Senator Wilson, L.

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

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

6 **Sec. 1.** RCW 82.08.0283 and 2007 c 6 s 1101 are each amended to  
7 read as follows:

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

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

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

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

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

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

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

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

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

- 17 (i) Artificially replace a missing portion of the body;
- 18 (ii) Prevent or correct a physical deformity or malfunction; or
- 19 (iii) Support a weak or deformed portion of the body.

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

- 22 (i) Can withstand repeated use;
- 23 (ii) Is primarily and customarily used to serve a medical  
24 purpose;
- 25 (iii) Generally is not useful to a person in the absence of  
26 illness or injury; and

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

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

- 30 (i) Is primarily and customarily used to provide or increase the  
31 ability to move from one place to another and that is appropriate for  
32 use either in a home or a motor vehicle;
- 33 (ii) Is not generally used by persons with normal mobility; and
- 34 (iii) Does not include any motor vehicle or equipment on a motor  
35 vehicle normally provided by a motor vehicle manufacturer.

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

38 **Sec. 2.** RCW 82.12.0277 and 2007 c 6 s 1102 are each amended to  
39 read as follows:

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

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

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

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

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

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

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

26 (4) "Prosthetic device," "durable medical equipment," and  
27 "mobility enhancing equipment" have the same meanings as in RCW  
28 82.08.0283.

29 NEW SECTION. Sec. 3. The provisions of RCW 82.32.805 and  
30 82.32.808 do not apply to this act.

31 NEW SECTION. Sec. 4. This act takes effect October 1, 2021.

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