

CERTIFICATION OF ENROLLMENT

**ENGROSSED HOUSE BILL 1042**

Chapter 168, Laws of 1998

55th Legislature  
1998 Regular Session

DENTAL APPLIANCES, DEVICES, RESTORATIONS, AND SUBSTITUTES--  
TAXATION REVISIONS

EFFECTIVE DATE: 10/1/98

Passed by the House March 3, 1998  
Yeas 88 Nays 0

CLYDE BALLARD  
**Speaker of the  
House of Representatives**

Passed by the Senate March 10, 1998  
Yeas 46 Nays 3

BRAD OWEN  
**President of the Senate**

Approved March 27, 1998

GARY LOCKE  
**Governor of the State of Washington**

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 1042** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN  
**Chief Clerk**

FILED

March 27, 1998 - 3:10 p.m.

**Secretary of State  
State of Washington**

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ENGROSSED HOUSE BILL 1042

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Passed Legislature - 1998 Regular Session

State of Washington                      55th Legislature                      1997 Regular Session

By Representatives Dyer, B. Thomas, Dunshee, Robertson, Grant,  
Thompson, Smith and Mielke

Read first time 01/13/97. Referred to Committee on Health Care.

1            AN ACT Relating to taxation of dental appliances, devices,  
2 restorations, and substitutes; amending RCW 82.04.120, 82.08.0283, and  
3 82.12.0277; and providing an effective date.

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

5            **Sec. 1.** RCW 82.04.120 and 1997 c 384 s 1 are each amended to read  
6 as follows:

7            "To manufacture" embraces all activities of a commercial or  
8 industrial nature wherein labor or skill is applied, by hand or  
9 machinery, to materials so that as a result thereof a new, different or  
10 useful substance or article of tangible personal property is produced  
11 for sale or commercial or industrial use, and shall include: (1) The  
12 production or fabrication of special made or custom made articles; and  
13 (2) the production or fabrication of dental appliances, devices,  
14 restorations, substitutes, or other dental laboratory products by a  
15 dental laboratory or dental technician.

16            "To manufacture" shall not include: Conditioning of seed for use  
17 in planting; cubing hay or alfalfa; or activities which consist of  
18 cutting, grading, or ice glazing seafood which has been cooked, frozen,  
19 or canned outside this state.

1       **Sec. 2.** RCW 82.08.0283 and 1997 c 224 s 1 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 devices and the components thereof; dental  
5 appliances, devices, restorations, and substitutes, and the components  
6 thereof, including but not limited to full and partial dentures,  
7 crowns, inlays, fillings, braces, and retainers; orthotic devices  
8 prescribed for an individual by a person licensed under chapters 18.25,  
9 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by a  
10 person licensed or certified under chapter 18.35 RCW, and the  
11 components thereof; medicines of mineral, animal, and botanical origin  
12 prescribed, administered, dispensed, or used in the treatment of an  
13 individual by a person licensed under chapter 18.36A RCW; ostomic  
14 items; and medically prescribed oxygen, including, but not limited to,  
15 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
16 systems, and gaseous, bottled oxygen systems prescribed for an  
17 individual by a person licensed under chapter 18.57 or 18.71 RCW for  
18 use in the medical treatment of that individual. In addition, the tax  
19 levied by RCW 82.08.020 shall not apply to charges made for labor and  
20 services rendered in respect to the repairing, cleaning, altering, or  
21 improving of (~~hearing instruments~~) any of the items exempted under  
22 this section.

23       **Sec. 3.** RCW 82.12.0277 and 1997 c 224 s 2 are each amended to read  
24 as follows:

25       The provisions of this chapter shall not apply in respect to the  
26 use of insulin; prosthetic devices and the components thereof; dental  
27 appliances, devices, restorations, and substitutes, and the components  
28 thereof, including but not limited to full and partial dentures,  
29 crowns, inlays, fillings, braces, and retainers; orthotic devices  
30 prescribed for an individual by a person licensed under chapters 18.25,  
31 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by a  
32 person licensed or certified under chapter 18.35 RCW, and the  
33 components thereof; medicines of mineral, animal, and botanical origin  
34 prescribed, administered, dispensed, or used in the treatment of an  
35 individual by a person licensed under chapter 18.36A RCW; ostomic  
36 items; and medically prescribed oxygen, including, but not limited to,  
37 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
38 systems, and gaseous, bottled oxygen systems prescribed for an

1 individual by a person licensed under chapter 18.57 or 18.71 RCW for  
2 use in the medical treatment of that individual.

3 NEW SECTION. **Sec. 4.** This act takes effect October 1, 1998.

Passed the House March 3, 1998.

Passed the Senate March 10, 1998.

Approved by the Governor March 27, 1998.

Filed in Office of Secretary of State March 27, 1998.