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HOUSE BILL 2632

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State of Washington

52nd Legislature

1992 Regular Session

By Representatives Casada, Morris, H. Sommers, Morton, Spanel, Forner, Schmidt, Appelwick, Chandler, Van Luven, Ferguson, Wynne, Vance, Paris, Braddock, Franklin, Moyer, Edmondson, Prentice, Sprenkle, Rust, Brough, Neher, Leonard, McLean, Hochstatter, H. Myers, Sheldon, Broback, Basich, Bray, Jones, Heavey, Ludwig, Wood, Winsley, Wilson, Peery, Silver, Belcher, Cantwell, Ballard, Miller, Tate, Bowman, G. Cole, Beck, Betrozoff, Lisk, Orr, Carlson, Wineberry, Kremen, Roland, Horn, Mitchell, Dellwo, May, Cooper, Rasmussen, D. Sommers, P. Johnson, Brumsickle and J. Kohl

Read first time 01/22/92. Referred to Committee on Revenue.

1 AN ACT Relating to the sale of prescription drugs; amending RCW  
2 82.08.0281; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature finds that prevention is  
5 a significant element in the reduction of health care costs. The  
6 legislature further finds that taxing some physician prescriptions and  
7 not others is unfair to patients. It is, therefore, the intent of the  
8 legislature to remove the taxes from all prescriptions issued by  
9 physicians or other authorized practitioners.

10 **Sec. 2.** RCW 82.08.0281 and 1980 c 37 s 46 are each amended to read  
11 as follows:

12 The tax levied by RCW 82.08.020 shall not apply to sales of  
13 prescription drugs, including sales to the state or a political

1 subdivision or municipal corporation thereof of drugs to be dispensed  
2 to patients by prescription without charge. The term "prescription  
3 drugs" shall include any medicine, drug, prescription lens, or other  
4 substance other than food for use in the diagnosis, cure, mitigation,  
5 treatment, or prevention of disease or other ailment in humans, or for  
6 family planning purposes, ordered by (1) the written prescription to a  
7 pharmacist by a practitioner authorized by law of this state or laws of  
8 another jurisdiction to issue prescriptions, or (2) upon an oral  
9 prescription of such practitioner which is reduced promptly to writing  
10 and filed by a duly licensed pharmacist, or (3) by refilling any such  
11 written or oral prescription if such refilling is authorized by the  
12 prescriber either in the original prescription or by oral order which  
13 is reduced promptly to writing and filed by the pharmacist, or (4)  
14 physicians or optometrists by way of written directions and  
15 specifications for the preparation, grinding, and fabrication of lenses  
16 intended to aid or correct visual defects or anomalies of humans.