
HOUSE BILL 2104

State of Washington

61st Legislature

2009 Regular Session

By Representatives Jacks, Wallace, Pettigrew, Dunshee, McCune, Cody, Morrell, Kessler, Kenney, Nelson, Simpson, and Ormsby

Read first time 02/10/09. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for prescribed
2 power wheelchairs; adding a new section to chapter 82.08 RCW; adding a
3 new section to chapter 82.12 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) Notwithstanding any provision to the contrary in RCW
8 82.08.0283, the tax levied by RCW 82.08.020 does not apply to sales of
9 power wheelchairs and the related accessories and services as
10 prescribed by a person licensed under the laws of this state to
11 prescribe such equipment.

12 (2) For the purposes of this section and section 2 of this act,
13 "power wheelchair" means a chair-like battery powered mobility device
14 for people with difficulty walking due to illness or disability, with
15 an integrated, modular or custom seating system, electronic steering,
16 and four or more wheel nonhighway construction. "Power wheelchair"
17 does not include a "vehicle" or a "motorized foot scooter" as defined
18 in chapter 46.04 RCW.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
2 to read as follows:

3 (1) Notwithstanding any provision to the contrary in RCW
4 82.12.0277, the provisions of this chapter do not apply with respect to
5 the use of power wheelchairs and the related accessories and services
6 as prescribed by a person licensed under the laws of this state to
7 prescribe such equipment.

8 (2) "Power wheelchair" has the same meaning as provided in section
9 1 of this act.

10 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2011.

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