## SENATE BILL 6273

State of Washington 61st Legislature 2010 Regular Session

By Senators Swecker, Fairley, Keiser, Hatfield, Pflug, Stevens, Shin, and McCaslin

Read first time 01/11/10. Referred to Committee on Health & Long-Term Care.

- 1 AN ACT Relating to insurance coverage of the sales tax for 2 prescribed durable medical equipment and mobility enhancing equipment;
- 3 and adding a new section to chapter 48.43 RCW.

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- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 48.43 RCW 6 to read as follows:
  - (1) Health plans issued or renewed on or after July 1, 2010, that include coverage for prescribed durable medical equipment and mobility enhancing equipment must include the sales tax or use tax calculation in plan payment, consistent with the application of sales tax in chapter 82.08 RCW or use tax in chapter 82.12 RCW.
  - (2) The payment for covered durable medical equipment and mobility enhancing equipment must have the amount of the tax separately stated from the amount of the payment for the actual durable medical equipment or mobility enhancing equipment.
- 16 (3) The following definitions apply to this section unless the 17 context clearly requires otherwise.
- 18 (a) "Durable medical equipment" means equipment, including repair 19 and replacement parts for durable medical equipment that:

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$1 \qquad \qquad (i)$	Can	withstand	repeated	use;
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- (ii) Is primarily and customarily used to serve a medical purpose;
- 3 (iii) Generally is not useful to a person in the absence of illness 4 or injury; and
  - (iv) Is not worn in or on the body.
  - (b) "Mobility enhancing equipment" means equipment, including repair and replacement parts for mobility enhancing equipment that:
  - (i) Is primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or a motor vehicle;
  - (ii) Is not generally used by persons with normal mobility; and
- 12 (iii) Does not include any motor vehicle or equipment on a motor 13 vehicle normally provided by a motor vehicle manufacturer.

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