CHAPTER 86
[House Bill No. 1841]
SALES, USE TAX EXEMPTIONS—ORTHOTIC DEVICES, OSTOMIC ITEMS, SENIOR CITIZENS’ MEALS

AN ACT Relating to sales and use taxation; amending section 48, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.08.____; amending section 75, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.12.____; amending section 49, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.08.____; and amending section 76, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.12.____.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 48, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.08.____ are each amended to read as follows:

The tax levied by RCW 82.08.020 shall not apply to sales of insulin((;))! prosthetic and orthotic devices((;)) prescribed for an individual by a person licensed under chapters 18.25, 18.57, or 18.71 RCW; ostomic items; and medically prescribed oxygen.

Sec. 2. Section 75, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.12.____ are each amended to read as follows:

The provisions of this chapter shall not apply in respect to the use of insulin((;))! prosthetic and orthotic devices((;)) prescribed for an individual by a person licensed under chapters 18.25, 18.57, or 18.71 RCW; ostomic items; and medically prescribed oxygen.

Sec. 3. Section 49, chapter ___[37] (SHB 1016), Laws of 1980 and RCW 82.08.____ are each amended to read as follows:

The tax levied by RCW 82.08.020 shall not apply to sales of food products for human consumption.

"Food products" include cereals and cereal products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products.

"Food products" include milk and milk products, milk shakes, malted milks, and any other similar type beverages which are composed at least in part of milk or a milk product and which require the use of milk or a milk product in their preparation.

"Food products" include all fruit juices, vegetable juices, and other beverages except bottled water, spirituous, malt or vinous liquors or carbonated beverages, whether liquid or frozen.

"Food products" do not include medicines and preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts.

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The exemption of "food products" provided for in this paragraph shall not apply: (a) When the food products are furnished, prepared, or served for consumption at tables, chairs, or counters or from trays, glasses, dishes, or other tableware whether provided by the retailer or by a person with whom the retailer contracts to furnish, prepare, or serve food products to others, except for food products furnished as meals under a state administered nutrition program for the aged as provided for in the Older American Act (P.L. 95-478 Title III) and RCW 74.38.040(6), or (b) when the food products are ordinarily sold for immediate consumption on or near a location at which parking facilities are provided primarily for the use of patrons in consuming the products purchased at the location, even though such products are sold on a "takeout" or "to go" order and are actually packaged or wrapped and taken from the premises of the retailer, or (c) when the food products are sold for consumption within a place, the entrance to which is subject to an admission charge, except for national and state parks and monuments.

Sec. 4. Section 76, chapter __[37] (SHB 1016), Laws of 1980 and RCW 82.12. are each amended to read as follows:

The provisions of this chapter shall not apply in respect to the use of food products for human consumption.

"Food products" include cereals and cereal products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products.

"Food products" include milk and milk products, milk shakes, malted milks, and any other similar type beverages which are composed at least in part of milk or a milk product and which require the use of milk or a milk product in their preparation.

"Food products" include all fruit juices, vegetable juices, and other beverages except bottled water, spirituous, malt or vinous liquors or carbonated beverages, whether liquid or frozen.

"Food products" do not include medicines and preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts.

The exemption of "food products" provided for in this paragraph shall not apply: (a) When the food products are furnished, prepared, or served for consumption at tables, chairs, or counters or from trays, glasses, dishes, or other tableware whether provided by the retailer or by a person with whom the retailer contracts to furnish, prepare, or serve food products to others, except for food products furnished as meals under a state administered nutrition program for the aged as provided for in the Older American Act (P.L. 95-478 Title III) and RCW 74.38.040(6), or (b) when the food
products are ordinarily sold for immediate consumption on or near a location at which parking facilities are provided primarily for the use of patrons in consuming the products purchased at the location, even though such products are sold on a "takeout" or "to go" order and are actually packaged or wrapped and taken from the premises of the retailer, or (c) when the food products are sold for consumption within a place, the entrance to which is subject to an admission charge, except for national and state parks and monuments.

Passed the House February 25, 1980.
Passed the Senate February 19, 1980.
Approved by the Governor March 7, 1980.
Filed in Office of Secretary of State March 7, 1980.

CHAPTER 87
[House Bill No. 1475]

LEGISLATIVE SESSION REFERENCE REVISIONS