

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.

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

AN ACT Relating to legislative sessions; amending section 1, chapter 162, Laws of 1955 as last amended by section 1, chapter 87, Laws of 1974 ex. sess. and RCW 1.12.025; amending section 3, chapter 174, Laws of 1979 ex. sess. and RCW 28A.97.100; amending section 5, chapter 150, Laws of 1941 as last amended by section 95, chapter 169, Laws of 1977 ex. sess. and RCW 40.04.090; amending section 1, chapter 20, Laws of 1891 as amended by section 1, chapter 48, Laws of 1979 ex. sess. and RCW 44.04.010; amending section 28A.41.020, chapter 223, Laws of 1969 ex. sess. and RCW 28A.41.020; amending section 28A.41.050, chapter 223, Laws of 1969 ex. sess. and RCW 28A.41.050; amending section 11, chapter 66, Laws of 1971 ex. sess. and RCW 28A.41.053; amending section 1, chapter 85, Laws of 1974 ex. sess. and RCW 28A.41.250; amending section 28A.92.030, chapter 223, Laws of 1969 ex. sess. and RCW 28A.92.030; amending section 5, chapter 57, Laws of 1971 ex. sess. and RCW 28B.19.050; amending section 1, chapter 174, Laws of 1974 ex. sess. as amended by section 1, chapter 365, Laws of 1977 ex. sess. and RCW 28B.20.382; amending section 4, chapter 234, Laws of 1959 and RCW 34.04.040; amending section 1, chapter 186, Laws of 1963 and RCW 34.04.160; amending section 1, chapter 11, Laws of 1972 ex. sess. as amended by section 1, chapter 133, Laws of 1973 1st ex. sess. and RCW 41.06.070; amending section 11, chapter 14, Laws of 1963 ex. sess. and RCW 41.32.401; amending section 1, chapter 17, Laws of 1963 ex. sess. as amended by section 2, chapter 10, Laws of 1969 and RCW 41.52.010; amending section 1, chapter 174, Laws of 1969 ex. sess. and RCW 41.56.220; amending section 11, chapter 215, Laws of 1969 ex. sess. as amended by section 9, chapter 131, Laws of 1973 and RCW 41.56.420; reenacting and amending section 43.03.028, chapter 8, Laws of 1965 as last amended by section 36, chapter 75, Laws of 1977 and by section 1, chapter 127, Laws of 1977 ex. sess. and RCW 43.03.028; amending section 43.07.030, chapter 8, Laws of 1965 as amended by section 3, chapter 53, Laws of 1969 ex. sess. and RCW 43.07.030; amending section 13, chapter 62, Laws of 1970 ex. sess. and RCW 43.21A.130; amending section 18, chapter 108, Laws of 1975-'76 2nd ex. sess. as last amended by section 1, chapter 158, Laws of 1979 ex. sess. and RCW 43.21G.040; amending section 43.56.030, chapter 8, Laws of 1965 as amended by section 59, chapter 75, Laws of 1977 and RCW 43.56.030; amending section 43.88.020, chapter 8, Laws of 1965 as last amended by section 135, chapter 151, Laws of 1979 and RCW 43.88.020; amending section 43.88.030, chapter 8, Laws of 1965 as last amended by section 1, chapter 247, Laws of 1977 ex. sess. and RCW 43.88.030; amending section 1, chapter 36, Laws of 1947 as last amended by section 1, chapter 10, Laws of 1969 and RCW 44.24.010; amending section 2, chapter 36, Laws of 1947 as last amended by section 1, chapter 134, Laws of 1967 ex. sess. and RCW 44.24.020; amending section 1, chapter 43, Laws of 1951 as last amended by section 4, chapter 10, Laws of 1969 and RCW 44.28.010; amending section 12, chapter 43, Laws of