<u>NEW SECTION.</u> Sec. 17. Sections 4 through 15 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 8, 1986. Passed the Senate March 5, 1986. Approved by the Governor April 3, 1986. Filed in Office of Secretary of State April 3, 1986.

CHAPTER 255

[Substitute House Bill No. 1391] HEARING AIDS——SALES AND USE TAX EXEMPTION

AN ACT Relating to sales and use tax exemptions of hearing aids; amending RCW 82-.08.0283 and 82.12.0277; and providing an effective date.

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

Sec. 1. Section 48, chapter 37, Laws of 1980 as amended by section 1, chapter 86, Laws of 1980 and RCW 82.08.0283 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 or dispensed or fitted by a person licensed under chapter 18.35 RCW; ostomic items; and medically prescribed oxygen.

Sec. 2. Section 75, chapter 37, Laws of 1980 as amended by section 2, chapter 86, Laws of 1980 and RCW 82.12.0277 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 or dispensed or fitted by a person licensed under chapter 18.35 RCW; ostomic items; and medically prescribed oxygen.

NEW SECTION. Sec. 3. This act shall take effect July 1, 1986.

Passed the House February 13, 1986. Passed the Senate March 6, 1986. Approved by the Governor April 3, 1986. Filed in Office of Secretary of State April 3, 1986.

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