

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 HOUSE BILL NO. 1262

By: Hilbert, Humphrey and
Tadlock of the House

6 and

7 Leewright of the Senate

8
9 COMMITTEE SUBSTITUTE

10 [revenue and taxation - sales tax exemptions -
11 health-related items - ~~effective date~~ -
12 emergency]

13
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 1357.6, is
16 amended to read as follows:

17 Section 1357.6. A. Effective July 1, 1992, there are hereby
18 exempted from the tax levied by Section ~~1351~~ 1350 et seq. of, this
19 title sales of drugs for the treatment of human beings, medical
20 appliances, medical devices and other medical equipment including
21 but not limited to corrective eyeglasses, contact lenses, and
22 hearing aids, ~~prosthetic devices, as defined in subsection C of this~~
23 ~~section, durable medical equipment, as defined in subsection D of~~
24 ~~this section, and mobility enhancing equipment, as defined in~~

1 ~~subsection E of this section,~~ when administered ~~or,~~ distributed or
2 prescribed by a practitioner, as defined in subsection ~~B~~ C of this
3 section, who is authorized by law to administer ~~or,~~ distribute or
4 prescribe such items or when purchased or leased by or on behalf of
5 an individual for use by such individual under a prescription or
6 work order of a practitioner who is authorized by law to prescribe
7 such items and when the cost of such items will be reimbursed under
8 the Medicare or Medicaid Program.

9 B. There are hereby exempted from the tax levied by Section
10 1350 et seq. of this title sales of the following medical equipment
11 when administered, distributed or prescribed by a practitioner, as
12 defined in subsection C of this section, who is authorized by law to
13 administer, distribute or prescribe such items:

14 1. Prosthetic devices as defined in subsection D of this
15 section;

16 2. Durable medical equipment as defined in subsection E of this
17 section; and

18 3. Mobility-enhancing equipment as defined in subsection F of
19 this section.

20 C. The term "practitioner" means a physician, allopathic
21 physician, osteopathic physician, surgeon, podiatrist, chiropractor,
22 optometrist, pharmacist, psychologist, ophthalmologist, nurse
23 practitioner, clinical nurse specialist, audiologist or hearing aid
24 dealer or fitter who is licensed by the state as required by law.

1 ~~C.~~ D. The term "prosthetic device" means a replacement,
2 corrective or supportive device, including repair and replacement
3 parts for same, worn on or in the body to:

- 4 1. Artificially replace a missing portion of the body;
- 5 2. Prevent or correct physical deformity or malfunction; or
- 6 3. Support a weak or deformed portion of the body.

7 Provided, the term shall not include corrective eyeglasses,
8 contact lenses or hearing aids.

9 ~~D.~~ E. The term "durable medical equipment" means equipment,
10 including repair and replacement parts for same, which:

- 11 1. Is used in the home;
- 12 2. Can withstand repeated use;
- 13 ~~2.~~ 3. Is primarily and customarily used to serve a medical
14 purpose;
- 15 ~~3.~~ 4. Generally is not useful to a person in the absence of
16 illness or injury; and
- 17 ~~4.~~ 5. Is not worn in or on the body.

18 The term "durable medical equipment" shall not include
19 "mobility_enhancing equipment" as defined in subsection ~~E~~ F of this
20 section.

21 ~~E.~~ F. The term "mobility_enhancing equipment" means equipment,
22 including repair and replacement parts for same, which:
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24

1 1. Is primarily and customarily used to provide or increase the
2 ability to move from one place to another and which is appropriate
3 for use either in a home or a motor vehicle;

4 2. Is not generally used by persons with normal mobility; and

5 3. Does not include any motor vehicle or equipment on a motor
6 vehicle normally provided by a motor vehicle manufacturer.

7 The term "mobility_enhancing equipment" shall not include
8 "durable medical equipment" as defined in subsection ~~D~~ E of this
9 section.

10 ~~SECTION 2. This act shall become effective July 1, 2019.~~

11 ~~SECTION 3. It being immediately necessary for the preservation
12 of the public peace, health or safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.~~

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