

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 1262

By: Hilbert and Humphrey of the
House

and

Leewright of the Senate

[revenue and taxation - sales tax exemptions -
health-related items - effective date -
emergency]

AUTHOR: Add the following House Coauthor: Tadlock

AMENDMENT NO. 1. Page 1, strike the stricken title, enacting clause
and entire bill and insert

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

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

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

Section 1357.6. A. Effective July 1, 1992, there are hereby
exempted from the tax levied by Section ~~1351~~ 1350 et seq. of ~~7~~ this
title sales of drugs for the treatment of human beings, medical

1 appliances, medical devices and other medical equipment including
2 but not limited to corrective eyeglasses, contact lenses, and
3 ~~hearing aids, prosthetic devices, as defined in subsection C of this~~
4 ~~section, durable medical equipment, as defined in subsection D of~~
5 ~~this section, and mobility enhancing equipment, as defined in~~
6 ~~subsection E of this section,~~ when administered ~~or,~~ distributed or
7 prescribed by a practitioner, as defined in subsection ~~B~~ C of this
8 section, who is authorized by law to administer ~~or,~~ distribute or
9 prescribe such items or when purchased or leased by or on behalf of
10 an individual for use by such individual under a prescription or
11 work order of a practitioner who is authorized by law to prescribe
12 such items and when the cost of such items will be reimbursed under
13 the Medicare or Medicaid Program.

14 B. There are hereby exempted from the tax levied by Section
15 1350 et seq. of this title sales of the following medical equipment
16 when administered, distributed or prescribed by a practitioner, as
17 defined in subsection C of this section, who is authorized by law to
18 administer, distribute or prescribe such items:

19 1. Prosthetic devices as defined in subsection D of this
20 section;

21 2. Durable medical equipment as defined in subsection E of this
22 section; and

23 3. Mobility-enhancing equipment as defined in subsection F of
24 this section.

1 C. The term "practitioner" means a physician, allopathic
2 physician, osteopathic physician, surgeon, podiatrist, chiropractor,
3 optometrist, pharmacist, psychologist, ophthalmologist, nurse
4 practitioner, clinical nurse specialist, audiologist or hearing aid
5 dealer or fitter who is licensed by the state as required by law.

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

- 9 1. Artificially replace a missing portion of the body;
- 10 2. Prevent or correct physical deformity or malfunction; or
- 11 3. Support a weak or deformed portion of the body.

12 Provided, the term shall not include corrective eyeglasses,
13 contact lenses or hearing aids.

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

- 16 1. Is used in the home;
- 17 2. Can withstand repeated use;
- 18 ~~2.~~ 3. Is primarily and customarily used to serve a medical
19 purpose;
- 20 ~~3.~~ 4. Generally is not useful to a person in the absence of
21 illness or injury; and
- 22 ~~4.~~ 5. Is not worn in or on the body.

1 The term "durable medical equipment" shall not include
2 "mobility_enhancing equipment" as defined in subsection ~~E~~ F of this
3 section.

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

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

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

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

12 The term "mobility_enhancing equipment" shall not include
13 "durable medical equipment" as defined in subsection ~~D~~ E of this
14 section.

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

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

20 and when the title is restored, amend the title to
21 conform

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1 Passed the Senate the 24th day of April, 2019.

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3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2019.

7
8 _____
9 Presiding Officer of the House
10 of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 1262

By: Hilbert and Humphrey of the
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3 and

4 Leewright of the Senate

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7 [revenue and taxation - sales tax exemptions -

8 health-related items - effective date -

9 emergency]

10

11

12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 4. AMENDATORY 68 O.S. 2011, Section 1357.6, is
14 amended to read as follows:

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

1 section, who is authorized by law to administer ~~or~~, distribute or
2 prescribe such items or when purchased or leased by or on behalf of
3 an individual for use by such individual under a prescription or
4 work order of a practitioner who is authorized by law to prescribe
5 such items and when the cost of such items will be reimbursed under
6 the Medicare or Medicaid Program.

7 B. There are hereby exempted from the tax levied by Section
8 1350 et seq. of this title sales of the following medical equipment
9 when administered, distributed or prescribed by a practitioner, as
10 defined in subsection C of this section, who is authorized by law to
11 administer, distribute or prescribe such items:

12 1. Prosthetic devices as defined in subsection D of this
13 section;

14 2. Durable medical equipment as defined in subsection E of this
15 section; and

16 3. Mobility-enhancing equipment as defined in subsection F of
17 this section.

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

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

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

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

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

