

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1262

By: Hilbert

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 1357.6, which relates to  
9 exemptions from sales tax for certain health-related  
10 items; eliminating eligibility requirement; and  
11 providing an effective date.

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

13 SECTION 1. 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 et seq. of this title  
17 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, hearing  
20 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 by a  
24 practitioner, as defined in subsection B of this section, who is

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

7 B. The term "practitioner" means a physician, osteopathic  
8 physician, surgeon, podiatrist, chiropractor, optometrist,  
9 pharmacist, psychologist, ophthalmologist, nurse practitioner,  
10 audiologist or hearing aid dealer or fitter who is licensed by the  
11 state as required by law.

12 C. The term "prosthetic device" means a replacement, corrective  
13 or supportive device, including repair and replacement parts for  
14 same, worn on or in the body to:

- 15 1. Artificially replace a missing portion of the body;
- 16 2. Prevent or correct physical deformity or malfunction; or
- 17 3. Support a weak or deformed portion of the body.

18 Provided, the term shall not include corrective eyeglasses,  
19 contact lenses or hearing aids.

20 D. The term "durable medical equipment" means equipment,  
21 including repair and replacement parts for same, which:

- 22 1. Can withstand repeated use;
- 23 2. Is primarily and customarily used to serve a medical  
24 purpose;

1 3. Generally is not useful to a person in the absence of  
2 illness or injury; and

3 4. Is not worn in or on the body.

4 The term "durable medical equipment" shall not include  
5 "mobility\_enhancing equipment" as defined in subsection E of this  
6 section.

7 E. The term "mobility\_enhancing equipment" means equipment,  
8 including repair and replacement parts for same, which:

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

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

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

15 The term "mobility\_enhancing equipment" shall not include  
16 "durable medical equipment" as defined in subsection D of this  
17 section.

18 SECTION 2. This act shall become effective November 1, 2019.

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