

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1407

By: Humphrey

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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; modifying
11 definition; and providing an effective date.

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

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

14 Section 1357.6 A. Effective July 1, 1992, there are hereby
15 exempted from the tax levied by Section 1351 et seq. of ~~7~~ this title
16 sales of drugs for the treatment of human beings, medical
17 appliances, medical devices and other medical equipment including
18 but not limited to corrective eyeglasses, contact lenses, hearing
19 aids, prosthetic devices, as defined in subsection C of this
20 section, durable medical equipment, as defined in subsection D of
21 this section, and mobility enhancing equipment, as defined in
22 subsection E of this section, when administered ~~or~~, distributed or
23 prescribed by a practitioner, as defined in subsection B of this
24 section, who is authorized by law to administer ~~or~~, distribute or

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

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

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

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

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

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

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

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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 "mobility
5 enhancing equipment" as defined in subsection E of this section.

6 E. The term "mobility enhancing equipment" means equipment,
7 including repair and replacement parts for same, which:

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

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

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

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

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

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