

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1262 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Kyle Hilbert

\_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

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

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1262

By: Hilbert

7  
8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; amending 68  
10 O.S. 2011, Section 1357.6, which relates to  
11 exemptions from sales tax for certain health-related  
12 items; modifying exemption for certain medical  
13 equipment; eliminating eligibility requirement;  
14 modifying definition; providing an effective date;  
15 and declaring an emergency.

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

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

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

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

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

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

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

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

21 C. The term "practitioner" means a physician, allopathic  
22 physician, osteopathic physician, surgeon, podiatrist, chiropractor,  
23 optometrist, pharmacist, psychologist, ophthalmologist, nurse

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1 practitioner, clinical nurse specialist, audiologist or hearing aid  
2 dealer or fitter who is licensed by the state as required by law.

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

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

9 Provided, the term shall not include corrective eyeglasses,  
10 contact lenses or hearing aids.

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

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

19 The term "durable medical equipment" shall not include  
20 "mobility\_enhancing equipment" as defined in subsection ~~E~~ F of this  
21 section.

22 ~~E.~~ F. The term "mobility\_enhancing equipment" means equipment,  
23 including repair and replacement parts for same, which:

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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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16 57-1-7838 MB 02/08/19

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