1	Senate Bill No. 354
2	(By Senators Prezioso and D. Facemire)
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4	[Introduced January 31, 2011; referred to the Committee on Health
5	and Human Resources; and then to the Committee on Finance.]
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10	A BILL to amend and reenact §11-15-9i of the Code of West Virginia,
11	1931, as amended, relating to the definition of the term
12	"durable medical equipment".
13	Be it enacted by the Legislature of West Virginia:
14	That §11-15-9i of the Code of West Virginia, 1931, as amended,
15	be amended and reenacted to read as follows:
16	ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.
17	§11-15-9i. Exempt drugs, durable medical goods equipment, mobility
18	enhancing equipment and prosthetic devices.
19	(a) Notwithstanding any provision of this article, article
20	fifteen-a or article fifteen-b of this chapter, the purchase by a
21	health care provider of drugs, durable medical goods equipment,
22	mobility enhancing equipment and prosthetic devices, all as defined
23	in section two, article fifteen-b of this chapter, to be dispensed
24	upon prescription and intended for use in the diagnosis, cure,

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1 mitigation, treatment or prevention of injury or disease are exempt
2 from the tax imposed by this article.

3 (b) For purposes of this exemption, "health care provider" 4 means any person licensed to prescribe drugs, durable medical goods 5 <u>equipment</u>, mobility enhancing equipment and prosthetic devices 6 intended for use in the diagnosis, cure, mitigation, treatment or 7 prevention of injury or disease. For purposes of this section, the 8 term "health care provider" includes any hospital, medical clinic, 9 nursing home or provider of inpatient hospital services and any 10 provider of outpatient hospital services, physician services, 11 nursing services, ambulance services, surgical services or 12 veterinary services: *Provided*, That the amendment to this 13 subsection enacted during the 2009 regular legislative session 14 shall be effective on or after July 1, 2009.

15 (c) This section shall be effective July 1, 2007. <u>The term</u> 16 <u>"durable medical goods" as used in this article means "durable</u> 17 <u>medical equipment" as defined in section two, article fifteen-b of</u> 18 this chapter.

NOTE: The purpose of this bill is to make a technical correction in order that §11-15-9i conforms to the Streamlined Sales and Use Tax Agreement and making a technical change to the application of the term "durable medical equipment."

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.

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