

Special Notice

Intended audience: Complex needs patients.

July 18, 2023

Sales and use tax exemption for purchases of mobility enhancing equipment

Effective August 1, 2023, there is a sales and use tax exemption for the purchase of mobility enhancing equipment used by a complex needs patient. This equipment must meet the user's specific and unique medical, physical, and functional needs and capacities for basic activities when medically necessary to prevent hospitalization or institutionalization.

What is a “complex needs patient?”

A “complex needs patient” as defined in [RCW 74.09.557](#) is an individual with a diagnosis or medical condition that results in significant physical or functional needs and capacities.

What is “mobility enhancing equipment?”

“Mobility enhancing equipment” as defined in [RCW 82.08.0283](#) means equipment, including repair and replacement parts for mobility enhancing equipment that meets **all** of the following:

- Primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or a motor vehicle.
- Not generally used by persons with normal mobility.
- Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

How do I claim the exemption?

Buyers must provide sellers with a completed [Buyer's Retail Sales Tax Exemption Certificate](#).

More information

[Substitute Senate Bill \(SSB\) 5218 Chapter 319, Laws of 2023](#)

[RCW 74.09.557](#)

[RCW 82.08.0283](#)

Questions

If you have questions or need additional information, please contact the Department of Revenue at Rulings@dor.wa.gov or 360-705-6705.

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For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.