### COUNCIL OF THE DISTRICT OF COLUMBIA

#### NOTICE

### D.C. LAW 4-133

"Medical Equipment Sales Tax Exemption Act of 1982".

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 4-154 on first and second readings, May 25, 1982 and June 8, 1982, respectively. Following the Signature of the Mayor on June 21, 1982, this legislation was assigned Act No. 4-199, published in the July 2, 1982 edition of the D.C. Register, (Vol. 29 page 2745) and transmitted to Congress on June 25, 1982 for a 30-day review, in accordance with Section 602 (c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and therefore, cites this enactment as D.C. Law 4-133, effective August 14, 1982.

ARRINGTON DIXÓN
Chairman of the Council

## Dates Counted During the 30-day Congressional Review Period:

June 25,28,29,30

July 1,12,13,14,15,16,19,20,21,22,23,26,27,28,29,30

August 2,3,4,5,6,9,10,11,12,13

AN ACT

# D.C. ACT 4-199

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

### JUN 2 1 1982

To extend current sales tax exemptions for orthopedic and prosthetic devices to include sales to patients of equipment and devices used to save or prolong life and to alleviate pain and suffering.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "Medical Equipment
Sales Tax Exemption Act of 1982".

Sec. 2. Section 128(p) of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 115; D.C. Code, sec. 47-2005(15)) is amended to read as follows:

CODIFICATION
D.C.Code,
sec. 47-2005
(1981 ed.)

"(p)(1) Sales of bone screws, bone pins,
pacemakers, and other articles permanently implanted in
the human body to assist the functioning of any natural
organ, artery, vein, or limb and which remain or
dissolve in the body; orthopedic devices designed to be
worn on the person of the user as a brace, support, or
correction for the body structure, except orthopedic
shoes and supportive devices for the foot unless they
are required for the correction of a physical
deformity; artificial human eyes and their replacement
parts; artificial limbs for human beings and their

replacement parts; artificial hearing devices for human
beings and their replacement parts; mammary protheses;
any appliance and related supplies necessary as a
result of any surgical procedure by which an artificial
opening is created in the human body for the
elimination of natural waste; sales of false teeth by a
dentist and the materials used directly by a dentist in
the restoration or preservation of teeth; sales of
eyeglasses, when especially designed or prescribed by
an ophthalmologist, oculist, or optometrist:
PROVIDED, That such items are for the personal use of
the owner or purchaser; and

"(2) Sales of wheelchairs, crutches, cames, quad canes, walkers, hospital beds, bedside commodes, patient lifts, urinals, respirators, oxygen tents, kits and inhalers; hemodialysis devices, transcutaneous nerve stimulators; and sales of any other device, apparatus, or equipment used to replace or substitute for any part of the human body, or used to essist the ill or disabled in saving or prolonging life, or used to alleviate pain and suffering:

PROVIDED, That such device, apparatus, or equipment is sold to an individual for the personal use of that individual and pursuant to written prescriptions or orders of duly licensed physicians and surgeons and general and special practitioners of the healing art.".

Sec. 3. (a) Except as provided in subsection (b), this act shall take effect after a 30-day period

of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code, sec. 1-233(c)(1)).

(b) The provisions of section 2 shall take effect on the first day of the first month which begins more than 30 days after the effective date of this act.

Note, D.C.Code, sec. 47-2005 (1981 ed.)

Chairman

Council of the District of Columbia

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District of Columbia

APPROVED: June 21, 1982