

# SPECIAL NOTICE

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*Originally Published July 9, 1996—Reissued July 2005*

## **Tax Exemption for Naturopathic Medicines**

Effective July 1, 1996, “naturopathic medicines” which are prescribed, administered, dispensed, or used by a licensed naturopath in the treatment of a patient are exempt from retail sales tax and use tax. Chapter 158, Laws of 1996, Chapter 158, Laws of 2005.

The term “naturopathic medicines” means vitamins; minerals; botanical medicines; homeopathic medicines; hormones; and those legend drugs and controlled substances consistent with naturopathic medical practice in accordance with rules established by the secretary. Controlled substances are limited to codeine and testosterone products that are contained in schedules III, IV, and V in chapter 69.50 RCW.

The term does not include other legend drugs nor does it include any controlled substance. Currently, naturopathic medicines are either:

- a) purchased by naturopaths who pay retail sales tax or use tax on the purchase and dispense them as part of their professional service;
- b) purchased for resale by naturopaths who bill their patients separately for the medicine and collect retail sales tax or;
- c) prescribed by naturopaths to patients, who pay retail sales tax at the store where they purchase the product.

Effective July 1, 1996, licensed naturopaths will not be subject to retail sales tax or use tax on the purchase of qualified medicines they administer, dispense, or use in the treatment of a patient. They will also not be required to collect retail sales tax on separately billed sales of these products.

In addition, patients who present a written prescription to a vendor will not be subject to retail sales tax on the purchase of a qualified products. All vendors are required to maintain the written prescription to document the sales tax exempt nature of the sale.

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