

# Hearing aid batteries

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Hearing aid batteries (and hearing aids) are exempt from retail sales tax when they are prescribed by a person licensed to prescribe, fit, or furnish prosthetic devices and their components and sold by a licensed seller.

However, sales of batteries or other component parts of hearing aids by retail outlets or other non-licensed sellers do not qualify for the sales tax exemption for prosthetic devices and are fully subject to retail sales tax. If retail sales tax was not paid at the time of purchase from a non-licensed seller, then the purchaser must report and pay use tax on the value of the goods.

## References

WAC 458-20-18801

RCW 82.08.0283



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