

Tax Exemptions for Medical Cannabis Patients

WA DOH

This year, the legislature passed [HB 1453](#), which grants a tax exemption for medical cannabis patients who are registered in the Department of Health (DOH) Medical Cannabis Registry. We anticipate an increase in prospective patients reaching out to healthcare providers (HCPs) who are permitted to authorize the medical use of cannabis. Due to this change, we would like to remind you of the laws you must follow when authorizing a medical cannabis patient.

The governing boards and commission developed [Medical Cannabis Authorization Practice Guidelines \(PDF\)](#), that provide guidance on these laws and on best practices. Complete laws on HCP requirements can be found in [RCW 69.51A.030](#).

You must:

- **Conduct an in-person** physical exam to evaluate the patient for medical use of cannabis.
- **Document** in the patient's record:
 - That you have established a provider-patient relationship, as a principal care provider or specialist for their condition.
 - The patient's terminal or debilitating medical condition that may benefit from the use of medical cannabis.
 - That you provided the patient information about other treatment options.
 - Attempted measures taken or treatments that do not involve the use of medical cannabis.
- **Complete the DOH Medical Cannabis Authorization Form** using the [Medical Cannabis Authorization Form Guidelines \(PDF\)](#).
- **Renew** the authorization upon completion of an in-person physical examination; **unless** you determine and document in the patient record that follow-up exams would likely result in severe hardship because of the qualifying patient's physical or emotional condition. In this case, follow-up exams for authorization renewal may occur through the appropriate use of telemedicine technology.

If you have any questions about this change, please contact medicalcannabis@doh.wa.gov.

