
HOUSE BILL 1191

State of Washington

57th Legislature

2001 Regular Session

By Representatives Carrell, Morris, DeBolt, Cairnes, Armstrong,
Pennington, Conway, O'Brien and Haigh

Read first time 01/19/2001. Referred to Committee on Technology,
Telecommunications & Energy.

1 AN ACT Relating to sales and use tax exemptions for electrical
2 energy generating facilities; adding a new section to chapter
3 82.08 RCW; adding a new section to chapter 82.12 RCW; and
4 providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
7 RCW to read as follows:

8 (1) The definitions in this subsection apply for the purposes
9 of this section.

10 (a) "Acquisition of equipment" means the equipment is under the
11 dominion and control of the recipient.

12 (b) "Eligible generating equipment" means equipment necessary
13 and integral to the operation of an eligible generating facility.

14 (c) "Eligible generating facility" means an electrical
15 generating facility that has a generating capacity of at least two
16 hundred kilowatts.

17 (d) "Facility" means structures that house, support, contain,

1 or steady equipment essential to the generation of electricity,
2 and includes structures used by personnel to provide exclusive
3 support to the facility.

4 (2) The tax imposed by RCW 82.08.020 does not apply to:

5 (a) Site preparation or construction of an eligible generating
6 facility;

7 (b) Expansion or renovation of an existing facility if the
8 expansion or renovation results in an eligible generating
9 facility; or

10 (c) Acquisition and installation of eligible generating
11 equipment.

12 (3) The following are not exempt under this section:

13 (a) Maintenance or operation of a facility;

14 (b) Property with a useful life of less than one year, such as
15 consumables, supplies, and single-use items;

16 (c) Equipment used for administrative or sales functions, such
17 as furniture, filing cabinets, or computers; and

18 (d) Structures, or parts of structures, used for administrative
19 or sales functions.

20 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
21 RCW to read as follows:

22 (1) The provisions of this chapter do not apply with respect to
23 the use of eligible generating equipment or property used as
24 components of eligible generating facilities, as each are defined
25 in section 1 of this act.

26 (2) The following are not exempt under this section:

27 (a) Property used for maintenance or operation of a facility;

28 (b) Property with a useful life of less than one year, such as
29 consumables, supplies, and single-use items;

30 (c) Equipment used for administrative or sales functions, such
31 as furniture, filing cabinets, or computers; and

32 (d) Structures, or parts of structures, used for administrative
33 or sales functions.

34 NEW SECTION. **Sec. 3.** This act takes effect October 1, 2001.

--- END ---

