
SENATE BILL 6191

State of Washington

59th Legislature

2006 Regular Session

By Senators Poulsen, Morton and Sheldon

Read first time 01/09/2006. Referred to Committee on Water, Energy & Environment.

1 AN ACT Relating to wood biomass fuel; and amending RCW 82.08.960.

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

3 **Sec. 1.** RCW 82.08.960 and 2003 c 339 s 13 are each amended to read
4 as follows:

5 (1) The tax levied by RCW 82.08.020 does not apply to sales of
6 machinery and equipment, or to services rendered in respect to
7 constructing structures, installing, constructing, repairing, cleaning,
8 decorating, altering, or improving of structures or machinery and
9 equipment, or to sales of tangible personal property that becomes an
10 ingredient or component of structures or machinery and equipment, if
11 the machinery, equipment, or structure is used directly for the retail
12 sale of a wood biomass fuel blend. Structures and machinery and
13 equipment that are used for the retail sale of a wood biomass fuel
14 blend and for other purposes are exempt only on the portion used
15 directly for the retail sale of a wood biomass fuel blend.

16 (2) The tax levied by RCW 82.08.020 does not apply to sales of fuel
17 delivery vehicles or to sales of or charges made for labor and services
18 rendered in respect to installing, repairing, cleaning, altering, or

1 improving the vehicles including repair parts and replacement parts if
2 at least seventy-five percent of the fuel distributed by the vehicles
3 is a wood biomass fuel blend.

4 (3) A person taking the exemption under this section must keep
5 records necessary for the department to verify eligibility under this
6 section. The exemption is available only when the buyer provides the
7 seller with an exemption certificate in a form and manner prescribed by
8 the department. The seller shall retain a copy of the certificate for
9 the seller's files.

10 (4) For the purposes of this section, the definitions in ((RCW
11 ~~82.69.010 [2003 c 339 § 1] and~~)) this subsection apply.

12 (a) "Wood biomass fuel" means a pyrolytic liquid fuel or synthesis
13 gas-derived liquid fuel, comprised primarily of carbon monoxide and
14 hydrogen, produced from wood, and used in internal combustion engines.

15 (b) "Wood biomass fuel blend" means fuel that contains at least
16 twenty percent wood biomass fuel by volume.

17 ((~~b~~)) (c) "Machinery and equipment" means industrial fixtures,
18 devices, and support facilities and tangible personal property that
19 becomes an ingredient or component thereof, including repair parts and
20 replacement parts that are integral and necessary for the delivery of
21 a wood biomass fuel blend into the fuel tank of a motor vehicle.

22 (5) This section expires July 1, 2009.

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