

**HB 2175 - DIGEST**

Provides that the tax levied by RCW 82.08.020 shall not apply to sales of machinery and equipment used directly in generating electricity at a low carbon generation facility or at a facility using fuel cells, wind, sun, or landfill gas as the principal source of power, or to sales of or charges made for labor and services rendered in respect to installing such machinery and equipment, but only if the purchaser develops with such machinery, equipment, and labor a facility capable of generating not less than two hundred watts of electricity and provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller's files.

Provides that the provisions of chapter 82.12 RCW shall not apply with respect to machinery and equipment used directly in generating not less than two hundred watts of electricity at a low carbon generation facility or at a facility using fuel cells, wind, sun, or landfill gas as the principal source of power, or to the use of labor and services rendered in respect to installing such machinery and equipment.