
HOUSE BILL 1188

State of Washington

61st Legislature

2009 Regular Session

By Representatives Chase, Hinkle, Kagi, and Ormsby

Read first time 01/14/09. Referred to Committee on Technology, Energy & Communications.

1 AN ACT Relating to providing tax exemptions for solar hot water
2 components; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; providing an effective date; providing an
4 expiration date; and declaring an emergency.

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 RCW
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of
9 solar water heating components, including repair and replacement parts
10 for such components, or to sales of or charges made for labor and
11 services rendered in respect to installing, repairing, cleaning,
12 altering, or improving such components.

13 (2) A person taking the exemption under this section must keep
14 records necessary for the department to verify eligibility under this
15 section. This exemption is available only when the buyer provides the
16 seller with an exemption certificate in a form and manner prescribed by
17 the department. The seller shall retain a copy of the certificate for
18 the seller's files.

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

3 The provisions of this chapter do not apply in respect to the use
4 of solar water heating components; repair and replacement parts for
5 such components; or to sales of or charges made for labor and services
6 rendered in respect to installing, repairing, cleaning, altering, or
7 improving such components.

8 NEW SECTION. **Sec. 3.** This act expires June 30, 2015.

9 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
10 preservation of the public peace, health, or safety, or support of the
11 state government and its existing public institutions, and takes effect
12 June 30, 2009.

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