
HOUSE BILL 1081

State of Washington 60th Legislature 2007 Regular Session

By Representatives Sump, B. Sullivan, Kretz, McCune and Dunn

Read first time 01/10/2007. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions of heating oil;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; providing an effective date; and declaring an
4 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 shall not apply to sales of
9 heating oil used to heat a home.

10 (2) For the purposes of this section, "heating oil" means any
11 petroleum product used for space heating in oil-fired furnaces,
12 heaters, and boilers, including stove oil, diesel fuel, or kerosene.
13 "Heating oil" does not include petroleum products used as fuels in
14 motor vehicles, marine vessels, trains, buses, aircraft, or any off-
15 highway equipment not used for space heating, or for industrial
16 processing or the generation of electrical energy.

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

1 (1) The provisions of this chapter shall not apply with respect to
2 the use of heating oil used to heat a home.

3 (2) For the purposes of this section, "heating oil" means any
4 petroleum product used for space heating in oil-fired furnaces,
5 heaters, and boilers, including stove oil, diesel fuel, or kerosene.
6 "Heating oil" does not include petroleum products used as fuels in
7 motor vehicles, marine vessels, trains, buses, aircraft, or any off-
8 highway equipment not used for space heating, or for industrial
9 processing or the generation of electrical energy.

10 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
11 preservation of the public peace, health, or safety, or support of the
12 state government and its existing public institutions, and takes effect
13 July 1, 2007.

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