
SUBSTITUTE HOUSE BILL 2847

State of Washington 60th Legislature 2008 Regular Session

By House Finance (originally sponsored by Representatives Ormsby, Schindler, Barlow, Simpson, Springer, Wood, and Santos)

READ FIRST TIME 02/12/08.

1 AN ACT Relating to the sales and use tax exemption of materials and
2 services used in the weatherization assistance program; adding a new
3 section to chapter 82.08 RCW; and adding a new section to chapter 82.12
4 RCW.

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 imposed by RCW 82.08.020 does not apply to sales of
9 tangible personal property or labor and services used in the
10 weatherization of a residence under the weatherization assistance
11 program under chapter 70.164 RCW. The exemption only applies to
12 tangible personal property that becomes a component of the residence.

13 (2) The exemption is available only when the buyer provides the
14 seller with an exemption certificate in a form and manner prescribed by
15 the department. The seller must retain a copy of the certificate for
16 the seller's files.

17 (3) "Residence" and "weatherization" have the meanings provided in
18 RCW 70.164.020.

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

3 (1) The provisions of this chapter do not apply to the use of
4 tangible personal property or labor and services used in the
5 weatherization of a residence under the weatherization assistance
6 program under chapter 70.164 RCW. The exemption only applies to
7 tangible personal property that becomes a component of the residence.

8 (2) "Residence" and "weatherization" have the meanings provided in
9 RCW 70.164.020.

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