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SENATE BILL 6558

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State of Washington                      60th Legislature                      2008 Regular Session

By Senators Honeyford, Benton, McCaslin, Holmquist, Morton, Delvin, Pflug, Stevens, Swecker, Roach, and Hatfield

Read first time 01/18/08. Referred to Committee on Ways & Means.

1            AN ACT Relating to exempting heating oil, propane, and natural gas  
2 used to heat qualifying residences from the retail sales and use tax;  
3 adding a new section to chapter 82.08 RCW; adding a new section to  
4 chapter 82.12 RCW; and providing an effective date.

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 heating oil, propane or natural gas used to heat a qualifying  
10 residence.

11            (2) For purposes of this section, the following definitions apply:

12            (a) "Qualifying residence" means a residence for which an exemption  
13 has been granted under RCW 84.36.381.

14            (b) "Heating oil" means any petroleum product used for space  
15 heating in oil-fired furnaces, heaters, and boilers, including stove  
16 oil, diesel fuel, or kerosene. "Heating oil" does not include  
17 petroleum products used as fuels in motor vehicles, marine vessels,  
18 trains, buses, aircraft, or any off-highway equipment not used for

1 space heating, or for industrial processing or the generation of  
2 electrical energy.

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

5 (1) The provisions of this chapter do not apply with respect to the  
6 use of heating oil, propane, or natural gas used to heat a qualifying  
7 residence.

8 (2) The definitions in section 1 of this act apply to this section.

9 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2009.

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