

---

HOUSE BILL 1322

---

State of Washington

57th Legislature

2001 Regular Session

By Representatives Morris and Linville

Read first time 01/23/2001. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions of liquified  
2 petroleum gas for home heating; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; and providing an  
4 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 The tax levied by RCW 82.08.020 does not apply to sales of  
9 liquified petroleum gas when the gas is delivered to a container for  
10 which the principal purpose is to supply fuel for the purpose of home  
11 heating and for which the capacity is in excess of fifty gallons.

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

14 The provisions of this chapter do not apply with respect to the use  
15 of liquified petroleum gas when the gas is delivered to a container for  
16 which the principal purpose is to supply fuel for the purpose of home  
17 heating and for which the capacity is in excess of fifty gallons.

1        NEW SECTION.    **Sec. 3.**    This act takes effect October 1, 2001.

--- END ---