

---

HOUSE BILL 1722

---

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Pike, Chandler, Pettigrew, Orcutt, Blake, Scott, and Taylor

Read first time 02/06/13. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemption for propane or  
2 natural gas used to heat greenhouses; adding a new section to chapter  
3 82.08 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 (1) The tax levied by RCW 82.08.020 does not apply to sales to  
9 businesses of propane or natural gas used to heat greenhouses. The  
10 propane or natural gas must be used exclusively to heat greenhouses.

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

15 (3) "Greenhouse" means an enclosed structure used for the  
16 cultivation or protection of plants.

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 do not apply with respect to the  
2 use by businesses of propane or natural gas to heat greenhouses.

3           (2) The exemption certificate and recordkeeping requirements of  
4 section 1 of this act apply to this section.

5           (3) "Greenhouse" has the same meaning as provided in section 1 of  
6 this act.

7           NEW SECTION.   **Sec. 3.** This act takes effect August 1, 2013.

--- END ---