H-4017.1

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**HOUSE BILL 2825**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Representatives Goehner, Chapman, Steele, Dent, DeBolt, Mosbrucker, Mead, Boehnke, Tarleton, Orcutt, Dufault, McCaslin, Ybarra, Blake, Fitzgibbon, and Shea

AN ACT Relating to promoting oil-free hydroelectric turbine technology; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; creating a new section; providing an effective date; and providing expiration dates.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec.**  A new section is added to chapter 82.08 RCW to read as follows:

(1) The tax imposed by RCW 82.08.020 does not apply to:

(a) The sale of oil-free adjustable blade hubs for hydroelectric turbines;

(b) The sale of or charge made for labor and services rendered in respect to constructing, installing, repairing, altering, cleaning, or improving oil-free adjustable blade hubs for hydroelectric turbines; and

(c) The sale of tangible personal property that will become a component of oil-free adjustable blade hubs for hydroelectric turbines during the course of constructing, installing, repairing, altering, cleaning, or improving oil-free adjustable blade hubs for hydroelectric turbines.

(2) A person claiming an exemption under this section must keep records necessary for the department to verify eligibility under this section. Sellers may make tax exempt sales under this section only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) For the purposes of this section and section 2 of this act, "oil-free adjustable blade hub for hydroelectric turbines" means a type of horizontal or vertical hydroelectric turbine with adjustable blades that does not use oil on the runner hub to lubricate the internal components.

(4) This section expires July 1, 2030.

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

(1) The tax imposed by RCW 82.12.020 does not apply to the use of:

(a) Oil-free adjustable blade hubs for hydroelectric turbines;

(b) Labor and services rendered in respect to constructing, installing, repairing, altering, cleaning, or improving oil-free adjustable blade hubs for hydroelectric turbines; and

(c) Tangible personal property that will become a component of oil-free adjustable blade hubs for hydroelectric turbines during the course of constructing, installing, repairing, altering, cleaning, or improving oil-free adjustable blade hubs for hydroelectric turbines.

(2) "Oil-free adjustable blade hub for hydroelectric turbines" has the same meaning as provided in section 1 of this act.

(3) This section expires July 1, 2030.

NEW SECTION. **Sec.**  The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec.**  This act takes effect July 1, 2020.

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