

CERTIFICATION OF ENROLLMENT
SECOND SUBSTITUTE HOUSE BILL 2799

Chapter 218, Laws of 2006

59th Legislature
2006 Regular Session

TAX EXEMPTIONS--SOLAR HOT WATER SYSTEMS

EFFECTIVE DATE: 7/1/06

Passed by the House February 11, 2006
Yeas 95 Nays 1

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate March 8, 2006
Yeas 47 Nays 0

BRAD OWEN

President of the Senate

Approved March 24, 2006.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SECOND SUBSTITUTE HOUSE BILL 2799** as passed by the House of Representatives and the Senate on the dates hereon set forth.

RICHARD NAFZIGER

Chief Clerk

FILED

March 24, 2006 - 2:45 p.m.

**Secretary of State
State of Washington**

SECOND SUBSTITUTE HOUSE BILL 2799

Passed Legislature - 2006 Regular Session

State of Washington

59th Legislature

2006 Regular Session

By House Committee on Finance (originally sponsored by Representatives Chase, Morris, Crouse, Eickmeyer, Clibborn, P. Sullivan, Hunt, McCoy, Miloscia, Grant, Sells, Williams, McCune, Moeller, Conway, Upthegrove, Morrell, Simpson, Kilmer, Kagi, Hudgins, Dunn and Darneille)

READ FIRST TIME 02/07/06.

1 AN ACT Relating to providing tax exemptions for solar hot water
2 systems; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; providing an effective date; and
4 providing an expiration 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 shall not apply to sales of OG-
9 300 rated solar water heating systems, OG-100 rated solar water heating
10 collectors, solar heat exchangers, or differential solar controllers,
11 including repair and replacement parts for such equipment, or to sales
12 of or charges made for labor and services rendered in respect to
13 installing, repairing, cleaning, altering, or improving such equipment.

14 (2) A person taking the exemption under this section must keep
15 records necessary for the department to verify eligibility under this
16 section. This exemption is available only when the buyer provides the
17 seller with an exemption certificate in a form and manner prescribed by
18 the department. The seller shall retain a copy of the certificate for
19 the seller's files.

1 (3) Unless the context clearly requires otherwise, the definitions
2 in this subsection apply throughout this section.

3 (a) "OG-300 rated solar water heating system" means those fully
4 integrated solar water heating systems that have been rated as having
5 met the operational guidelines currently set and listed by the solar
6 rating and certification corporation.

7 (b) "OG-100 rated solar water heating collector" means those
8 collectors that convert light energy to heat and that have been rated
9 as having met the operational guidelines currently set and listed by
10 the solar rating and certification corporation.

11 (c) "Solar heat exchanger" means a device that is used to transfer
12 heat from one fluid to another through a separating wall.

13 (d) "Differential solar controller" means a controlling device that
14 reads and adjusts the temperature at the solar water heating collector
15 and the heated water collection tank.

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

18 (1) The provisions of this chapter shall not apply in respect to
19 the use of OG-300 rated solar water heating systems, OG-100 rated solar
20 water heating collectors, solar heat exchangers, or differential solar
21 controllers; repair and replacement parts for such equipment; or to
22 sales of or charges made for labor and services rendered in respect to
23 installing, repairing, cleaning, altering, or improving such equipment.

24 (2) For the purposes of this section, the definitions in section 1
25 of this act apply.

26 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

27 NEW SECTION. **Sec. 4.** This act expires July 1, 2009.

Passed by the House February 11, 2006.

Passed by the Senate March 8, 2006.

Approved by the Governor March 24, 2006.

Filed in Office of Secretary of State March 24, 2006.