

---

**SUBSTITUTE HOUSE BILL 1211**

---

**State of Washington                      60th Legislature                      2007 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Chase, Morris, Upthegrove, Wallace, Kagi, McCune, Moeller, Dunn, Linville and Morrell)

READ FIRST TIME 03/05/07.

1            AN ACT Relating to providing tax exemptions for solar hot water  
2 components; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; providing an effective date; providing an  
4 expiration date; and declaring an emergency.

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 solar water heating components, including repair and replacement parts  
10 for such components, or to sales of or charges made for labor and  
11 services rendered in respect to installing, repairing, cleaning,  
12 altering, or improving such components.

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

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

3        The provisions of this chapter do not apply in respect to the use  
4   of solar water heating components; repair and replacement parts for  
5   such components; or to sales of or charges made for labor and services  
6   rendered in respect to installing, repairing, cleaning, altering, or  
7   improving such components.

8        NEW SECTION.   **Sec. 3.**   This act is necessary for the immediate  
9   preservation of the public peace, health, or safety, or support of the  
10   state government and its existing public institutions, and takes effect  
11   July 1, 2007.

12       NEW SECTION.   **Sec. 4.**   This act expires June 30, 2009.

--- END ---