

---

**SUBSTITUTE HOUSE BILL 1857**

---

**State of Washington**

**61st Legislature**

**2009 Regular Session**

**By** House Technology, Energy & Communications (originally sponsored by Representative Chase)

READ FIRST TIME 02/18/09.

1           AN ACT Relating to solar water heating tax exemptions; amending RCW  
2 82.08.835 and 82.12.835; repealing 2006 c 218 s 4 (uncodified); and  
3 providing expiration dates.

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

5           **Sec. 1.** RCW 82.08.835 and 2006 c 218 s 1 are each amended to read  
6 as follows:

7           (1) The tax levied by RCW 82.08.020 shall not apply to sales of OG-  
8 300 rated solar water heating systems, OG-100 rated solar water heating  
9 collectors, solar heat exchangers, or differential solar controllers,  
10 including associated components and repair and replacement parts for  
11 such equipment, or to sales of or charges made for labor and services  
12 rendered in respect to installing, repairing, cleaning, altering, or  
13 improving such equipment or associated components.

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 (e) "Associated component" includes all tangible personal property  
17 which is attached to and a part of a solar water heating system, solar  
18 water heating collector, solar heat exchanger, or differential solar  
19 controller as defined under this section.

20 (4) This section expires July 1, 2015.

21 **Sec. 2.** RCW 82.12.835 and 2006 c 218 s 2 are each amended to read  
22 as follows:

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

30 (2) For the purposes of this section, the definitions in RCW  
31 82.08.835 apply.

32 (3) This section expires July 1, 2015.

33 NEW SECTION. **Sec. 3.** 2006 c 218 s 4 (uncodified) is repealed.

--- END ---