
HOUSE BILL 1857

State of Washington

61st Legislature

2009 Regular Session

By Representative Chase

Read first time 01/30/09. Referred to Committee on Technology, Energy & Communications.

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 (4) This section expires July 1, 2015.

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

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

26 (2) For the purposes of this section, the definitions in RCW
27 82.08.835 apply.

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

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 **Sec. 3.** 2006 c 218 s 4 (uncodified) is repealed.

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