



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

SEPTEMBER 6, 2017

Changes to the Renewable Energy Cost Recovery Program - System owners, sellers, and installers

Note: This Special Notice supersedes the August 2017 Special Notice on the same subject.

The following discussion is for system owners, sellers, and installers. Light and power businesses should see our Special Notice: "Changes to the Renewable Energy Cost Recovery Program - Light and power businesses."

What's changing?

- Transfers the administration of the Renewable Energy Cost Recovery Incentive Program from the Department of Revenue (Department) to Washington State University (WSU).
- Ends the sales and use tax exemptions for solar energy systems capable of generating 500 kilowatts or less after September 30, 2017.

See [Engrossed Substitute Senate Bill \(ESSB\) 5939](#).

System owners, sellers and installers

The Department will continue to certify qualifying systems if applications are received or postmarked before October 1, 2017. WSU will take over administration of the program effective October 1, 2017.

- Participants with systems certified by the Department must reapply to WSU by April 30, 2018, to maintain certification and eligibility for incentive payments. These participants will continue to receive incentive payments for electricity produced through June 30, 2020.
- Participants with systems not certified by the Department may apply directly to WSU for an initial certification under a new cost recovery incentive program created in ESSB 5939.
- For more information, call WSU at (360) 956-2000, email SolarProgram@energy.wsu.edu, or visit <http://www.energy.wsu.edu/RenewableEnergySystemIncentiveProgram.aspx>

Information related to program application data and PUT credits is not considered confidential tax information and is subject to public disclosure.

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