

SPECIAL NOTICE

May 30, 2006

For further information contact:

Telephone Information Center
1-800-647-7706 or (360) 705-6676

Alternate Formats (360) 705-6715
Teletype 1-800-451-7985

Solar Water Systems - Tax Exemption (Expires June 30, 2009)

Solar water heating equipment is exempt from sales and use tax effective July 1, 2006 through June 30, 2009. (RCW 82.08.835 and 82.12.835)

Qualifying tax-exempt equipment includes:

- OG-300 rated solar water heating systems
- OG-100 rated solar water heating collectors
- solar heat exchangers
- differential solar controllers
- replacement parts for such equipment

Services for installing, repairing, cleaning, altering and improving the equipment listed above are also tax-exempt.

This exemption is available only when the buyer provides the seller with a *Buyers' Retail Sales Tax Exemption Certificate*. The certificate is available on our web site at <http://dor.wa.gov> under Forms. Buyers who take advantage of this exemption must keep records necessary for the Department to verify eligibility.

Sellers must retain a copy of exemption certificates provided by buyers in their files. Also, sellers may take an "Other" deduction on their excise tax return under the retail sales tax classification explaining it as "solar hot water equipment" or "solar hot water services."

Solar Water Heating Equipment Definitions

"OG-300 rated solar water heating system" means those fully integrated solar water heating systems rated as having met the operational guidelines currently set and listed by the solar rating and certification corporation.

"OG-100 rated solar water heating collector" means those collectors that convert light energy to heat and rated as having met the operational guidelines currently set and listed by the solar rating and certification corporation.

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

"Differential solar controller" means a controlling device that reads and adjusts the temperature at the solar water heating collector and heated water collection tank.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.