

RCW 82.12.996 Exemptions—Battery-powered electric marine propulsion systems—Qualifying vessels. (Expires July 1, 2030.) (1)
The tax imposed by RCW 82.12.020 does not apply to the use of:

(a) New battery-powered electric marine propulsion systems with continuous power greater than fifteen kilowatts;

(b) New vessels equipped with propulsion systems that qualify under (a) of this subsection;

(c) (i) Batteries and battery packs used to exclusively power electric marine propulsion systems or hybrid electric marine propulsion systems, if such systems operate with a continuous power greater than fifteen kilowatts;

(ii) Labor and services rendered in respect to installing, repairing, altering, or improving batteries or battery packs that qualify under (c) (i) of this subsection; and

(d) (i) New shoreside batteries purchased and installed for the purpose of reducing grid demand when charging electric and hybrid vessels;

(ii) Labor and services rendered in respect to installing, altering, or improving shoreside batteries; and

(iii) Tangible personal property that will become a component of shoreside batteries infrastructure.

(2) Sellers may make tax exempt sales under this section only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) The definitions in RCW 82.08.996 apply to this section.

(4) This section expires July 1, 2030. [2020 c 341 s 2; 2019 c 287 s 22.]

Effective date—2020 c 341: See note following RCW 82.08.996.

Tax preference performance statement—2020 c 341 ss 1 and 2; 2019 c 287 ss 21 and 22: See note following RCW 82.08.996.

Effective date—2019 c 287 ss 1-7, 12, and 14-23: See note following RCW 28B.30.903.

Findings—Intent—2019 c 287: See note following RCW 28B.30.903.