
SENATE BILL 6542

State of Washington 60th Legislature 2008 Regular Session

By Senators Rasmussen, Honeyford, Roach, Franklin, Marr, Shin, Kastama, Hatfield, Pflug, Jacobsen, McAuliffe, and Hargrove

Read first time 01/17/08. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemptions of heating oil;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 heating oil used to heat a home.

9 (2) For the purposes of this section, "heating oil" means any
10 petroleum product used for space heating in oil-fired furnaces,
11 heaters, and boilers, including stove oil, diesel fuel, or kerosene.
12 "Heating oil" does not include petroleum products used as fuels in
13 motor vehicles, marine vessels, trains, buses, aircraft, or any off-
14 highway equipment not used for space heating, or for industrial
15 processing or the generation of electrical energy.

16 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
17 to read as follows:

1 (1) The provisions of this chapter do not apply with respect to the
2 use of heating oil used to heat a home.

3 (2) For the purposes of this section, "heating oil" means any
4 petroleum product used for space heating in oil-fired furnaces,
5 heaters, and boilers, including stove oil, diesel fuel, or kerosene.
6 "Heating oil" does not include petroleum products used as fuels in
7 motor vehicles, marine vessels, trains, buses, aircraft, or any off-
8 highway equipment not used for space heating, or for industrial
9 processing or the generation of electrical energy.

10 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2008.

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