



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

AUGUST 4, 2009

Sales and Use Tax Exemption for the Weatherization Assistance Program

Originally issued May 22, 2008 – Reissued August 2009

Engrossed Substitute House Bill (ESHB) 2847, Chapter 92, Laws of 2008, creates a retail sales tax and use tax exemption for tangible personal property used in the weatherization of residences under the Weatherization Assistance Program (RCW 70.164). The exemption became effective on June 12, 2008.

Background

The Department of Commerce (Commerce Department) administers the weatherization program using state, federal, utility, and other funds. The Commerce Department contracts with community action agencies, local governments, Indian Nations and associations, and other community-based organizations to deliver the weatherization services to low-income clients. The purpose of the exemption is to lower the cost of weatherization improvements so that more low income households can be served under the Commerce Department's weatherization program.

Qualifying Materials

Tangible personal property that becomes a component part of a qualifying residence under the weatherization program is eligible for the exemption from sales tax and use tax. Examples of qualifying weatherization materials include, but are not limited to the following:

- Insulation and sealants
- Parts for air infiltration
- Heating and cooling equipment
- Supplies used to seal and repair ducts

Charges for labor and services used to install these materials continue to be subject to sales tax and use tax.

Taking the Exemption

Only the Commerce Department's weatherization program contractors are eligible for the exemption. When purchasing qualifying materials, a qualified Commerce Department contractor must provide a completed *Buyers' Retail Sales Tax Exemption Certificate*. The exemption certificate is available as a fill-in form online at <http://dor.wa.gov>, click on "Get a Form or Publication."

More Information

For questions related to the tax exemption, contact the Department of Revenue's Telephone Information Center at 1-800-647-7706. For information about the weatherization program, contact the Department of Commerce at (360) 725-2961.

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