
HOUSE BILL 1912

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Warnick and Manweller

1 AN ACT Relating to extending the expiration date of the existing
2 business and occupation tax rate for the manufacture and wholesale of
3 certain solar energy systems; amending RCW 82.04.294; and providing an
4 expiration date.

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

6 **Sec. 1.** RCW 82.04.294 and 2011 c 179 s 1 are each amended to read
7 as follows:

8 (1) Upon every person engaging within this state in the business of
9 manufacturing solar energy systems using photovoltaic modules or
10 stirling converters, or of manufacturing solar grade silicon, silicon
11 solar wafers, silicon solar cells, thin film solar devices, or compound
12 semiconductor solar wafers to be used exclusively in components of such
13 systems; as to such persons the amount of tax with respect to such
14 business is, in the case of manufacturers, equal to the value of the
15 product manufactured, or in the case of processors for hire, equal to
16 the gross income of the business, multiplied by the rate of 0.275
17 percent.

18 (2) Upon every person engaging within this state in the business of
19 making sales at wholesale of solar energy systems using photovoltaic

1 modules or stirling converters, or of solar grade silicon, silicon
2 solar wafers, silicon solar cells, thin film solar devices, or compound
3 semiconductor solar wafers to be used exclusively in components of such
4 systems, manufactured by that person; as to such persons the amount of
5 tax with respect to such business is equal to the gross proceeds of
6 sales of the solar energy systems using photovoltaic modules or
7 stirling converters, or of the solar grade silicon to be used
8 exclusively in components of such systems, multiplied by the rate of
9 0.275 percent.

10 (3) Silicon solar wafers, silicon solar cells, thin film solar
11 devices, or compound semiconductor solar wafers are "semiconductor
12 materials" for the purposes of RCW 82.08.9651 and 82.12.9651.

13 (4) The definitions in this subsection apply throughout this
14 section.

15 (a) "Compound semiconductor solar wafers" means a semiconductor
16 solar wafer composed of elements from two or more different groups of
17 the periodic table.

18 (b) "Module" means the smallest nondivisible self-contained
19 physical structure housing interconnected photovoltaic cells and
20 providing a single direct current electrical output.

21 (c) "Photovoltaic cell" means a device that converts light directly
22 into electricity without moving parts.

23 (d) "Silicon solar cells" means a photovoltaic cell manufactured
24 from a silicon solar wafer.

25 (e) "Silicon solar wafers" means a silicon wafer manufactured for
26 solar conversion purposes.

27 (f) "Solar energy system" means any device or combination of
28 devices or elements that rely upon direct sunlight as an energy source
29 for use in the generation of electricity.

30 (g) "Solar grade silicon" means high-purity silicon used
31 exclusively in components of solar energy systems using photovoltaic
32 modules to capture direct sunlight. "Solar grade silicon" does not
33 include silicon used in semiconductors.

34 (h) "Stirling converter" means a device that produces electricity
35 by converting heat from a solar source utilizing a stirling engine.

36 (i) "Thin film solar devices" means a nonparticipating substrate on
37 which various semiconducting materials are deposited to produce a
38 photovoltaic cell that is used to generate electricity.

1 (5) A person reporting under the tax rate provided in this section
2 must file a complete annual report with the department under RCW
3 82.32.534.

4 (6) This section expires June 30, (~~2014~~) 2016.

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