
SECOND SUBSTITUTE HOUSE BILL 1918

State of Washington

67th Legislature

2022 Regular Session

By House Finance (originally sponsored by Representatives Macri, Valdez, Berry, Ryu, Simmons, Peterson, Goodman, Ramel, Kloba, Bateman, Harris-Talley, and Pollet)

1 AN ACT Relating to reducing emissions from outdoor power
2 equipment; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; creating a new section; and providing
4 expiration dates.

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

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

8 (1) Beginning January 1, 2023, the tax imposed by RCW 82.08.020
9 does not apply to the sale of zero emission outdoor power equipment.

10 (2) Each seller of outdoor power equipment is encouraged to
11 notify potential customers of the effective zero percent sales tax
12 rate established in this section for zero emission outdoor power
13 equipment.

14 (a) A seller of outdoor power equipment in a physical location,
15 including a store or booth, is encouraged to satisfy this subsection
16 by affixing a notice, label, or sign to the outdoor power equipment
17 or in a prominent manner adjacent to the product, in arial font and
18 at least 14 point type.

19 (b) A seller of outdoor power equipment that uses an electronic
20 place, including an internet website or dedicated sales software
21 application, is encouraged to satisfy this subsection through a

1 prominent notice that appears both in any electronic spaces
2 advertising or displaying the product, and at the time of payment.

3 (3) The definitions in this subsection apply throughout this
4 section unless the context clearly requires otherwise.

5 (a) "Battery" means a secondary battery or storage cell that can
6 be charged, discharged into a load, and recharged many times; and
7 includes one of several different combinations of electrode materials
8 and electrolytes.

9 (b) "Battery pack" means a group of any number of secondary or
10 rechargeable batteries within a casing and used as a power source for
11 outdoor power equipment.

12 (c) "Fuel cell" means an electrochemical reaction that generates
13 electric energy by combining atoms of hydrogen and oxygen in the
14 presence of a catalyst.

15 (d) "Outdoor power equipment" means vegetation cutting equipment,
16 leaf blowers, leaf shredders, leaf vacuums, soil tillers, soil
17 cultivators, augers, mulchers, edgers, wood chippers, stump grinders,
18 pressure washers, snow blowers, tampers, compactors, and other
19 equipment designed or marketed for use in an outdoor setting in the
20 management of vegetation, landscaped outdoor spaces, or built spaces.

21 (e) "Vegetation cutting equipment" includes lawn mowers, riding
22 lawn mowers, hedge trimmers, string trimmers, brush cutters,
23 chainsaws, pole trimmers, pole saws, and log splitters.

24 (f) "Zero emission outdoor power equipment" means outdoor power
25 equipment that is powered by a source that does not produce exhaust
26 gas other than water, and that is powered by an engine that produces
27 a gross horsepower of less than 25 horsepower at or below 19
28 kilowatts or is designed to produce less than 25 horsepower. "Zero
29 emission outdoor power equipment" includes, but is not limited to,
30 equipment powered by batteries, battery packs, fuel cells, or
31 electricity through an electric power cord. "Zero emission outdoor
32 power equipment" also includes lawnmowers powered solely by human
33 effort.

34 (4) This section expires January 1, 2033.

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

37 (1) Beginning January 1, 2023, the tax imposed by RCW 82.12.020
38 does not apply to the use of zero emission outdoor power equipment.

1 (2) The definitions in section 1 of this act apply to this
2 section.

3 (3) This section expires January 1, 2033.

4 NEW SECTION. **Sec. 3.** This section is the tax preference
5 performance statement for the tax preferences contained in sections 1
6 and 2, chapter . . ., Laws of 2022 (sections 1 and 2 of this act).
7 This performance statement is only intended to be used for subsequent
8 evaluation of the tax preferences. It is not intended to create a
9 private right of action by any party or be used to determine
10 eligibility for preferential tax treatment.

11 (1) The legislature categorizes these tax preferences as intended
12 to induce certain designated behavior by taxpayers, as indicated by
13 RCW 82.32.808(2)(a).

14 (2) It is the legislature's specific public policy objective to
15 encourage the use of zero emission outdoor power equipment. It is the
16 legislature's intent to support, through tax policy, reductions in
17 greenhouse gas and conventional air pollutant emissions associated
18 with outdoor power equipment usage.

19 (3) To measure the effectiveness of these tax preferences in
20 achieving the specific public policy objective described in
21 subsection (2) of this section, the joint legislative audit and
22 review committee must review, at minimum, and to the extent
23 practicable and that such data is available:

24 (a) The amount of benefit to taxpayers in each county of the
25 state as a result of the tax preferences established in sections 1
26 and 2 of this act; and

27 (b) The amount of the tax preferences applied to each type or
28 category of zero emission outdoor power equipment.

29 (4) The joint legislative audit and review committee may use any
30 other data it deems necessary in performing the evaluation under this
31 section.

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