



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JULY 10, 2009

## Electric Vehicle Infrastructure Tax Exemptions

Second Substitute House Bill (2SHB) 1481 (Laws of 2009, Chapter 459), provides retail sales and use tax exemptions on purchases of batteries for electric vehicles. In addition, the bill provides a leasehold excise tax exemption and retail sales and use tax exemptions to encourage the development of electric vehicle infrastructure.

### Exemption Period

These tax exemptions are effective July 26, 2009, until January 1, 2020.

### Sales Tax and Use Tax Exemption

A retail sales tax and use tax exemption is available for:

- The sale or use of batteries for electric vehicles;
- The sale or use of labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries;
- The sale of or charge made for labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure; and
- The sale or use of tangible personal property that will become a component of electric vehicle infrastructure during the course of installing, constructing, repairing, or improving electric vehicle infrastructure.

### Taking a Sales Tax Exemption

A purchaser must provide the vendor with a completed *Buyer's Retail Sales Tax Exemption Certificate* when purchasing qualifying items. The form is available on our web site under "Get a form or publication."

### Leasehold Excise Tax Exemption

An exemption from leasehold excise tax is allowed for leases to tenants of public lands for the purpose of installing, maintaining, and operating electric vehicle infrastructure.

### Definitions

Electric vehicle infrastructure – structures, machinery, and equipment necessary and integral to support an electric vehicle, including battery charging stations, rapid charging stations, and battery exchange stations.

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Battery charging station - an electrical component assembly or cluster of component assemblies designed specifically to charge batteries within electric vehicles, which meet or exceed any standards, codes, and regulations set forth by chapter 19.28 RCW and is consistent with rules adopted by the Building Code Council.

Rapid charging station - an industrial grade electrical outlet that allows for faster recharging of electric vehicle batteries through higher power levels, which meets or exceeds any standards, codes, and regulations set forth by chapter 19.28 RCW and is consistent with rules adopted by the Building Code Council.

Battery exchange station - a fully automated facility that will enable an electric vehicle with a swappable battery to enter a drive lane and exchange the depleted battery with a fully charged battery through a fully automated process, which meets or exceeds any standards, codes, and regulations set forth by chapter 19.29 RCW and is consistent with rules adopted by the Building Code Council.

### **For More Information**

Contact the Department's Telephone Information Center at 1-800-647-7706 for more information.