

(b) The sales and use tax does not apply to the sale, on or before July 1, 2004, of:

(1) a fuel cell that:

(i) generates electricity and heat using an electrochemical process:

(ii) has an electricity-only generation efficiency greater than 35%; and

(iii) has a generating capacity of at least 2 kilowatts;

(2) a natural gas heat pump that has a coefficient of performance of at least 1.25 for heating and at least 0.70 for cooling;

(3) an electric heat pump hot water heater that yields an energy factor of at least 1.7;

(4) an electric heat pump that has a heating system performance factor of at least 7.5 and a cooling seasonal energy efficiency ratio of at least 13.5;

(5) a central air conditioner that has a cooling seasonal energy efficiency ratio of at least 13.5; or

(6) an advanced natural gas water heater that has an energy factor of at least 0.65.]

(A) (1) IN THIS SUBSECTION, "ENERGY STAR PRODUCT" MEANS AN AIR CONDITIONER, CLOTHES WASHER OR DRYER, FURNACE, HEAT PUMP, STANDARD SIZE REFRIGERATOR, COMPACT FLUORESCENT LIGHT BULB, DEHUMIDIFIER, OR PROGRAMMABLE THERMOSTAT THAT HAS BEEN DESIGNATED AS MEETING OR EXCEEDING THE APPLICABLE ENERGY STAR EFFICIENCY REQUIREMENTS DEVELOPED BY THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY AND THE UNITED STATES DEPARTMENT OF ENERGY.

(2) THE BEGINNING IN CALENDAR YEAR 2011, THE WEEKEND THAT CONSISTS OF THE SATURDAY IMMEDIATELY PRECEDING THE THIRD MONDAY IN FEBRUARY THROUGH THE THIRD MONDAY IN FEBRUARY EACH YEAR SHALL BE A TAX-FREE WEEKEND DURING WHICH THE EXEMPTION UNDER PARAGRAPH (3) OF THIS SUBSECTION SHALL APPLY.