

~~11-226.~~

~~(a) The sales and use tax does not apply to the sale of the following electric appliances that meet or exceed the applicable Energy Star efficiency requirements developed by the United States Environmental Protection Agency and the United States Department of Energy:~~

~~(1) a clothes washer purchased on or after July 1, 2000, but before July 1, 2003;~~

~~(2) a room air conditioner purchased on or after January 1, 2001, but before July 1, 2004; or~~

~~(3) a standard size refrigerator purchased on or after July 1, 2001, but before July 1, 2004.~~

~~(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 25%; 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.]~~