

**SB 6335 - DIGEST**

Imposes a fossil fuel carbon pollution tax on the carbon content of fossil fuels extracted, manufactured, or introduced into the state.

Requires the department of revenue to: (1) Calculate the carbon content of fossil fuels, in consultation with the department of ecology; and

(2) If practical, integrate the administration and collection of the fossil fuel carbon pollution taxes with the administration and collection of other taxes imposed on the taxpayer.

Exempts certain fossil fuels from the tax.

Creates the carbon pollution revenues account.

Requires the joint legislative audit and review committee, in consultation with the department of revenue, the department of commerce, and the department of ecology, to conduct a review of the imposed tax which will be submitted to the governor and the appropriate legislative committees.