

**SB 5509 - DIGEST**

Creates a carbon pollution mitigation tax on fossil fuel emissions of greenhouse gases that contribute to global climate change.

Creates the carbon program oversight board to oversee implementation of this act and advise the governor on the achievement of greenhouse gas emission reductions.

Creates an economic and environmental justice oversight panel as a joint body between the office of the governor, the department of ecology, and the department of health.

Requires the department of revenue to establish and administer a low-income carbon pollution mitigation tax grant for state residents to assist in the equitable transition to lower carbon emission energy sources.

Involves the following in some role regarding the imposition of the carbon tax: The department of ecology, the department of revenue, the department of commerce, the department of health, the Washington State University extension energy office, the recreation and conservation office, the office of the attorney general, and other state agencies with control of expenditures of carbon pollution mitigation tax receipts.

Creates the clean energy account, the clean water climate program account, the sustainable forest health account, the carbon reduction investment fund, the sustainable infrastructure fund, and the equitable transition fund.