

RCW 82.96.020 Renewable energy local benefit account. (1) The renewable energy local benefit account is created in the state treasury. All receipts from the production excise tax in RCW 82.96.010 must be deposited in the account. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used for qualified local counties and qualified school districts.

(2) The total amount appropriated to qualified counties and the qualified school districts within those counties must be in proportion to the amount of production excise tax paid by renewable energy systems located in those counties and must be distributed as follows:

(a) Each qualified county must receive an appropriation equal to 42.5 percent of the production excise tax paid by a renewable energy system located in the county.

(b) Qualified federally recognized Indian tribes must receive an appropriation totaling 15 percent of the production excise tax paid by a renewable energy system impacting the tribes' resources or rights.

(c) Each qualified school district must receive an appropriation from the remaining 42.5 percent of the production excise tax paid by a renewable energy system located in the same county in proportion to the number of students being served by that district.

(3) For the purposes of this section, the definitions in this subsection apply unless the context clearly requires otherwise.

(a) "Qualified county" means a county that has a renewable energy system that receives a tax exemption under RCW 84.36.680 and pays the production excise tax under RCW 82.96.010.

(b) "Qualified federally recognized Indian tribe" means a federally recognized Indian tribe with rights or lands reserved or protected by federal treaty, statute, or executive order that are potentially impacted by a renewable energy system that receives a tax exemption under RCW 84.36.680 and pays the production excise tax under RCW 82.96.010.

(c) "Qualified school district" means a school district that is located in a county that has a renewable energy system that receives a tax exemption under RCW 84.36.680 and pays the production excise tax under RCW 82.96.010. [2023 c 427 § 3.]

Tax preference performance statement exemption—Automatic expiration date exemption—Application—2023 c 427: See notes following RCW 84.36.680.