
SUBSTITUTE SENATE BILL 5543

State of Washington

67th Legislature

2022 Regular Session

By Senate Environment, Energy & Technology (originally sponsored by Senators Carlyle, Das, Hunt, Lias, Lovelett, Lovick, Mullet, Nguyen, Pedersen, Randall, Rolfes, Stanford, C. Wilson, and J. Wilson)

READ FIRST TIME 01/21/22.

1 AN ACT Relating to a zero-emission landscaping equipment
2 incentive; adding a new section to chapter 82.04 RCW; creating new
3 sections; providing an expiration date; and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** (1) The legislature finds that gasoline-
6 powered and diesel-powered landscape equipment emit a host of air
7 pollutants, including nitrogen oxides, particulate matter, carbon
8 dioxide, and other pollutants, contributing to the global climate
9 crisis and negatively impacting public health. According to the
10 United States environmental protection agency, gas-powered mowers
11 contribute five percent of United States air pollution and estimates
12 indicate more than 17,000,000 gallons of fuel, mostly gasoline, is
13 spilled each year while refueling lawn equipment. Nationally, the
14 department of transportation data shows that in 2018, Americans used
15 nearly 3,000,000,000 gallons of gasoline running lawn and garden
16 equipment, equivalent to the annual energy use of more than 3,000,000
17 homes. One hour of running a gas lawnmower can contribute as much
18 smog-forming pollution as driving a passenger car 300 miles, and one
19 hour of running a gas leaf blower can contribute as much smog-forming
20 pollution as driving a passenger car 1,100 miles.

1 (2) The legislature further finds that the small gas engines used
2 in lawn and garden equipment are not only bad for the environment and
3 contributing to climate change, but they can also cause asthma,
4 hearing loss, and other health issues for workers who use them. Going
5 electric can generate health benefits and protect those who have to
6 hear, handle, and inhale gas engines for hours on end. Additionally,
7 the noise from gas-powered equipment can be a nuisance, with many
8 communities enacting restrictions on the use of commercial lawn
9 equipment. Residents value the quiet of electric equipment,
10 especially during a time when many are working from home.

11 (3) The legislature further finds that the technology and
12 consumer markets are ready for the transition to cleaner, all-
13 electric lawn and garden equipment. In some instances, electric and
14 battery-operated equipment are just as powerful as gas, and more
15 efficient. The market share of battery-powered lawn equipment is
16 growing at a rate three times faster than gas, and already, many
17 homeowners, businesses, cities, and universities have converted to
18 all-electric landscaping equipment. It is estimated that the volume
19 of electric-powered lawn equipment that North American manufacturers
20 shipped jumped from about 9,000,000 units in 2015 to over 16,000,000
21 in 2020, an increase of more than 75 percent in only five years, and
22 during that time, electric equipment went from roughly 32 percent to
23 44 percent of the overall lawn equipment market. Some manufacturers
24 even have plans to cease the production of gas-powered equipment.

25 (4) Therefore, the legislature intends to establish a zero-
26 emission landscaping equipment incentive to accelerate the phase out
27 of super-polluting gas-powered equipment by assisting residents and
28 businesses in transitioning to cleaner alternatives.

29 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04
30 RCW to read as follows:

31 (1) In computing the tax imposed under this chapter, a credit is
32 allowed for sales of discounted new all-electric lawn equipment, as
33 provided in this section.

34 (2) The credit authorized under this section is equal to the
35 total amount of any qualifying discounts applied to the sale of new
36 all-electric lawn equipment sold during the tax reporting period, not
37 to exceed \$50,000.

1 (3) (a) Credit under this section is earned, and claimed against
2 taxes due under this chapter, for the tax reporting period in which
3 the sale of new all-electric lawn equipment was made.

4 (b) The credit must not exceed the tax otherwise due under this
5 chapter for the tax reporting period.

6 (c) Unused credit may be carried over and used in subsequent tax
7 reporting periods, except that no credit may be claimed more than 12
8 months from the end of the tax reporting period in which the credit
9 was earned.

10 (d) No refunds may be granted for credits under this section.

11 (4) (a) The total amount of credits authorized under this section
12 may not exceed an annual statewide limit of \$2,000,000.

13 (b) Credits must be authorized on a first-in-time basis.

14 (c) The department must publish on a quarterly basis credits
15 authorized to date for each reporting year.

16 (5) The department may require persons claiming a credit under
17 this section to provide appropriate documentation, in a manner as
18 determined by the department, for the purposes of determining
19 eligibility under this section including, but not limited to, any
20 receipts from sales of qualifying discounted new all-electric lawn
21 equipment, the purchase price of the equipment, the discount amount
22 applied to the sale, and identifying information of the equipment
23 purchaser, such as the name, address, and phone number.

24 (6) (a) A credit under this section may be claimed for no more
25 than one sale of a single discounted item of new all-electric lawn
26 equipment per purchaser each tax reporting period.

27 (b) If the department finds that a person claiming a credit under
28 this section has claimed a credit for the sale of more than one item
29 of lawn equipment by an individual purchaser, then the person
30 claiming the credit under this section is liable for any tax amount
31 otherwise due, plus interest. Interest must be assessed at the rate
32 provided for delinquent excise taxes under chapter 82.32 RCW and
33 accrue until the taxes for which a credit has been used are repaid.

34 (7) The definitions in this subsection apply throughout this
35 section unless the context clearly requires otherwise.

36 (a) "Lawn equipment" includes edgers, trimmers, chainsaws, and
37 pole saws; leaf blowers and vacuums; walk-behind mowers; ride-on or
38 stand-ride mowers; and additional batteries and chargers.

1 (b) "Qualifying discount" means any discount on the sale of new
2 all-electric lawn equipment, as long as the discount amount does not
3 exceed:

4 (i) \$100 for any equipment with a purchase price of up to \$300;
5 and

6 (ii) \$200 for any equipment with a purchase price over \$300.

7 (8) Credits allowed under this section may be earned for tax
8 reporting periods through December 31, 2023, and until such time as
9 the maximum total credit amount under subsection (2) of this section
10 is reached. No credits may be claimed after December 31, 2024.

11 (9) The credit established under this section is exempt from the
12 provisions of RCW 82.32.808.

13 (10) This section expires January 1, 2025.

14 NEW SECTION. **Sec. 3.** Section 2 of this act may be known and
15 cited as the cash for lawn clunkers act.

16 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
17 preservation of the public peace, health, or safety, or support of
18 the state government and its existing public institutions, and takes
19 effect immediately.

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