

CERTIFICATION OF ENROLLMENT

**ENGROSSED HOUSE BILL 2199**

Chapter 115, Laws of 2024

68th Legislature  
2024 Regular Session

CLIMATE COMMITMENT ACT—BUSINESS AND OCCUPATION AND PUBLIC UTILITY TAX  
EXEMPTIONS

EFFECTIVE DATE: April 1, 2024

Passed by the House February 9, 2024  
Yeas 97 Nays 0

LAURIE JINKINS

**Speaker of the House of  
Representatives**

Passed by the Senate March 1, 2024  
Yeas 48 Nays 1

DENNY HECK

**President of the Senate**

Approved March 15, 2024 9:46 AM

JAY INSLEE

**Governor of the State of Washington**

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 2199** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BERNARD DEAN

**Chief Clerk**

FILED

March 15, 2024

**Secretary of State  
State of Washington**

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**ENGROSSED HOUSE BILL 2199**

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Passed Legislature - 2024 Regular Session

**State of Washington**                      **68th Legislature**                      **2024 Regular Session**

**By** Representatives Orcutt, Fitzgibbon, Reed, Doglio, and Leavitt

Read first time 01/09/24. Referred to Committee on Finance.

1            AN ACT Relating to creating business and occupation and public  
2 utility tax exemptions for certain amounts received as the result of  
3 receipt, generation, purchase, sale, transfer, or retirement of  
4 allowances, offset credits, or price ceiling units under the climate  
5 commitment act; adding a new section to chapter 82.04 RCW; adding a  
6 new section to chapter 82.16 RCW; creating a new section; providing  
7 an effective date; and declaring an emergency.

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

9            NEW SECTION.    **Sec. 1.**    A new section is added to chapter 82.04  
10 RCW to read as follows:

11            (1) This chapter does not apply to amounts received by a covered  
12 entity, opt-in entity, or entity that receives no-cost allowances, as  
13 defined in chapter 70A.65 RCW, from the receipt, generation,  
14 purchase, sale, transfer, or retirement of allowances, offset  
15 credits, or price ceiling units under chapter 70A.65 RCW.

16            (2) The provisions of RCW 82.32.805 and 82.32.808 do not apply to  
17 subsection (1) of this section.

18            NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.16  
19 RCW to read as follows:

1 (1) This chapter does not apply to amounts received by a covered  
2 entity, opt-in entity, or entity that receives no-cost allowances, as  
3 defined in chapter 70A.65 RCW, from the receipt, generation,  
4 purchase, sale, transfer, or retirement of allowances, offset  
5 credits, or price ceiling units under chapter 70A.65 RCW.

6 (2) The provisions of RCW 82.32.805 and 82.32.808 do not apply to  
7 subsection (1) of this section.

8 NEW SECTION. **Sec. 3.** This act applies both retrospectively and  
9 prospectively.

10 NEW SECTION. **Sec. 4.** This act is necessary for the immediate  
11 preservation of the public peace, health, or safety, or support of  
12 the state government and its existing public institutions, and takes  
13 effect April 1, 2024.

Passed by the House February 9, 2024.  
Passed by the Senate March 1, 2024.  
Approved by the Governor March 15, 2024.  
Filed in Office of Secretary of State March 15, 2024.

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