
ENGROSSED SUBSTITUTE HOUSE BILL 1210

State of Washington

69th Legislature

2025 Regular Session

By House Finance (originally sponsored by Representatives Barnard and Springer)

READ FIRST TIME 02/11/25.

1 AN ACT Relating to targeted urban area tax preferences; amending
2 RCW 84.25.110; and creating new sections.

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

4 NEW SECTION. **Sec. 1.** It is the intent of the legislature to
5 ensure that clean energy manufacturers have equal access to the
6 existing targeted urban area tax preferences under chapter 84.25 RCW.
7 Washington state has a long-standing commitment to world-class clean
8 energy production and to the creation of family wage jobs in the
9 clean energy sector. Therefore, the legislature intends to allow
10 cities using the targeted urban area tax preferences to extend
11 additional time to clean energy manufacturers in an effort to grow
12 Washington's economy and implement the legislature's carbon-free
13 energy objectives.

14 **Sec. 2.** RCW 84.25.110 and 2015 1st sp.s. c 9 s 11 are each
15 amended to read as follows:

16 (1) Upon completion of the new construction of (~~a manufacturing/~~
17 ~~industrial~~~~[industrial/manufacturing]~~) an industrial/manufacturing
18 facility for which an application for an exemption under this chapter
19 has been approved and issued a certificate of occupancy, the owner
20 must file with the city the following:

1 (a)(i) A description of the work that has been completed and a
2 statement that the new construction on the owner's property qualify
3 the property for a partial exemption under this chapter;

4 (ii) If the project is a nuclear facility requiring certification
5 by the United States nuclear regulatory commission, in addition to
6 the requirements in (a)(i) of this subsection, the description and
7 statement must include:

8 (A) Verification that all requirements of RCW 84.25.080 and
9 commitments made by the applicant for prioritization in the
10 application approval process have been met; and

11 (B) A copy of the executed community workforce agreement or
12 project labor agreement used for the construction of the project;

13 (b) ((A))(i) For projects not conducted by a nuclear facility
14 requiring certification by the United States nuclear regulatory
15 commission, a statement of the new family living wage jobs to be
16 offered as a result of the new construction of ((manufacturing/
17 industrial—[industrial/manufacturing]) industrial/manufacturing
18 facilities; ((and))

19 (ii) If the project is a nuclear facility requiring certification
20 by the United States nuclear regulatory commission, a statement of
21 the postconstruction new prevailing or family living wage jobs to be
22 offered as a result of the new construction of industrial/
23 manufacturing facilities; and

24 (c) A statement that the work has been completed within three
25 years of the issuance of the conditional certificate of tax
26 exemption.

27 (2)(a) Within ((thirty)) 30 days after receipt of the statements
28 required under subsection (1) of this section, the city must
29 determine whether the work completed and the jobs to be offered are
30 consistent with the application and the contract approved by the city
31 and whether the application is qualified for a tax exemption under
32 this chapter.

33 (b) In addition to the requirements in (a) of this subsection, if
34 the project is a nuclear facility requiring certification by the
35 United States nuclear regulatory commission, the city must:

36 (i) Determine whether the labor standard requirements are
37 consistent with the application and the contract approved by the
38 city; and

1 (ii) Consult with the department of labor and industries to
2 confirm the portion of the following information available to the
3 department that:

4 (A) All entities procured from or contracted with during the
5 construction of the facility have a history of complying with federal
6 and state wage and hour laws and regulations;

7 (B) Workers were paid at least a rate consistent with the state
8 prevailing rate of wage during the construction of the project; and

9 (C) State-registered apprentices were employed on the
10 construction project.

11 (3) If the criteria of this chapter have been satisfied and the
12 owner's property is qualified for a tax exemption under this chapter,
13 the city must file the certificate of tax exemption with the county
14 assessor within ~~((ten))~~ 30 days of the expiration of the ~~((thirty))~~
15 30-day period provided under subsection (2) of this section.

16 (4) The city must notify the applicant that a certificate of tax
17 exemption is denied if the city determines that:

18 (a) The work was not completed within three years of the
19 application date;

20 (b) The work was not constructed consistent with the application
21 or other applicable requirements;

22 (c) The jobs to be offered or the labor standard requirements if
23 the project is a nuclear facility requiring certification by the
24 United States nuclear regulatory commission are not consistent with
25 the application and criteria of this chapter; or

26 (d) The owner's property is otherwise not qualified for an
27 exemption under this chapter.

28 (5) If the city finds that the work was not completed within the
29 required time period due to circumstances beyond the control of the
30 owner and that the owner has been acting and could reasonably be
31 expected to act in good faith and with due diligence, the governing
32 authority or the city official authorized by the governing authority
33 may extend the deadline for completion of the work for a period not
34 to exceed ~~((twenty-four))~~ 24 consecutive months. If the project is a
35 nuclear facility requiring certification by the United States nuclear
36 regulatory commission, up to two additional 24 consecutive month
37 extensions may be granted.

38 (6) The city's governing authority may enact an ordinance to
39 provide a process for an owner to appeal a decision by the city that
40 the owner is not entitled to a certificate of tax exemption to the

1 city. The owner may appeal a decision by the city to deny a
2 certificate of tax exemption in superior court under RCW 34.05.510
3 through 34.05.598, if the appeal is filed within (~~thirty~~) 30 days
4 of notification by the city to the owner of the exemption denial.

5 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
6 to this act.

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