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**HOUSE BILL 1417**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Representatives Reeves, Davis, Duerr, Pollet, Ormsby, Street, Hill, and Macri

Read first time 01/20/25. Referred to Committee on Finance.

1 AN ACT Relating to establishing an embodied carbon tax on  
2 cigarettes; adding a new section to chapter 82.24 RCW; and providing  
3 an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.24  
6 RCW to read as follows:

7 (1) In addition to the tax imposed upon the sale, use,  
8 consumption, handling, possession, or distribution of cigarettes set  
9 forth in RCW 82.24.020 and 82.24.026, there is imposed an embodied  
10 carbon tax in an amount equal to \$0.0015 per cigarette, adjusted as  
11 provided in subsection (2) of this section.

12 (2) Beginning October 1, 2030, and every five years thereafter,  
13 the rate established in subsection (1) of this section must be  
14 increased by 25 percent plus the rate of inflation as measured by the  
15 most recently available 12 months of the consumer price index for all  
16 urban consumers. The adjusted rate must be rounded to the nearest  
17 full cent and published on the department's website.

18 (3) The revenue collected under this section must be deposited  
19 into the general fund.

1        NEW SECTION.    **Sec. 2.**    This act takes effect October 1, 2025.

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