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ENGROSSED THIRD SUBSTITUTE HOUSE BILL 1960

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State of Washington

69th Legislature

2026 Regular Session

By House Finance (originally sponsored by Representatives Ramel, Berg, Doglio, Fitzgibbon, Parshley, Scott, Reed, and Hill)

READ FIRST TIME 02/03/26.

1 AN ACT Relating to encouraging renewable energy in Washington  
2 through tax policy and investment in local communities; amending RCW  
3 84.55.010, 84.55.020, 84.55.030, 84.55.120, 82.32.330, and  
4 43.21C.525; adding new sections to chapter 82.96 RCW; adding a new  
5 section to chapter 84.36 RCW; adding a new section to chapter 36.29  
6 RCW; adding new sections to chapter 43.63A RCW; adding a new section  
7 to chapter 43.21A RCW; creating new sections; repealing RCW  
8 84.36.680, 82.96.010, 82.96.020, and 82.96.030; and providing an  
9 effective date.

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

11 **PART I**

12 **RENEWABLE ENERGY EXCISE TAX**

13 NEW SECTION. **Sec. 101.** A new section is added to chapter 82.96  
14 RCW to read as follows:

15 The definitions in this section apply throughout this chapter  
16 unless the context clearly requires otherwise.

17 (1) "Battery electric storage systems" means commercially  
18 available technology that is capable of retaining electricity,  
19 storing the energy for a period of time, and delivering the  
20 electricity after storage by chemical, thermal, mechanical, or other

1 means that has at least 10 megawatts of storage that is not subject  
2 to the provisions of chapter 84.12 RCW. "Battery electric storage  
3 systems" does not include any form of hydroelectric power. "Battery  
4 electric storage systems" does not include a system for which  
5 payments in lieu of taxes have been made under RCW 43.52.460.

6 (2) "Energy storage" means commercially available technology that  
7 is capable of retaining electricity, storing the energy for a period  
8 of time, and delivering the electricity after storage by chemical,  
9 thermal, mechanical, or other means.

10 (3) "Personal property" has the same meaning as in RCW 84.04.080.

11 (4) "Qualified renewable energy facility" means an electric  
12 generating facility powered by wind or solar energy with alternating  
13 current nameplate capacity of at least 10 megawatts that is not  
14 subject to the provisions of chapter 84.12 RCW. "Qualified renewable  
15 energy facility" does not include a facility for which payments in  
16 lieu of taxes have been made under RCW 43.52.460.

17 (5) "Renewable energy" means energy produced by a solar or wind  
18 facility with a nameplate capacity sufficient to generate at least 10  
19 megawatts of alternating current power.

20 (6) "Renewable energy storage capacity" means the battery storage  
21 capacity per megawatt.

22 (7) "Repowered" means the cumulative rebuild or refurbishment of  
23 a majority, or more than half the nameplate capacity, of the  
24 qualified renewable energy facility or battery electric storage  
25 system due to the facility or system reaching the end of its useful  
26 life or useful reasonable economic life as determined by the county  
27 assessor. The rebuild or refurbishment does not constitute repowering  
28 if it is part of routine major maintenance or the maintenance of or  
29 replacement of equipment that does not materially affect the expected  
30 physical or economic life of the facility.

31 NEW SECTION. **Sec. 102.** A new section is added to chapter 84.36  
32 RCW to read as follows:

33 (1) (a) All personal property used primarily for the generation of  
34 renewable energy in a qualified renewable energy facility that  
35 becomes operational on or after January 1, 2028, or a qualified  
36 renewable energy facility that is repowered on or after January 1,  
37 2028, is exempt from property taxation.

38 (b) All personal property used primarily for the generation of  
39 renewable energy in a qualified renewable energy facility that became

1 operational before January 1, 2028, meets the conditions in section  
2 106 of this act, and opts into the tax imposed under section 103 of  
3 this act is exempt from property taxation.

4 (2)(a) All personal property used primarily for a battery  
5 electric storage system that becomes operational on or after January  
6 1, 2028, or that is repowered on or after January 1, 2028, is exempt  
7 from property taxation.

8 (b) All personal property used primarily for the energy storage  
9 in a qualified renewable energy facility that became operational  
10 before January 1, 2028, meets the conditions of section 106 of this  
11 act, and opts into the tax imposed under section 103 of this act is  
12 exempt from property taxation.

13 (3)(a) Each qualified renewable energy facility and battery  
14 electric storage system in this state must annually, on or before the  
15 15th day of March, make and file with the department an annual report  
16 as to the location by tax code area and nameplate capacity, energy  
17 storage capacity, and repowering of the personal property exempt  
18 under this section, as well as any other information required by the  
19 department.

20 (b) In addition to the reporting requirements in (a) of this  
21 subsection, repowering, rebuilds, or refurbishments of personal  
22 property exempt under this section must be reported to the county  
23 assessor as they occur or, if a facility has previously undertaken  
24 repowering, rebuilds, or refurbishments before the effective date of  
25 this section, within 30 days of the effective date of this section.  
26 The county assessor must determine if the repowering, rebuilds, or  
27 refurbishments meet the definition of repowered in section 101 of  
28 this act.

29 (c) The department must provide each respective county treasurer  
30 and county assessor a copy of the report filed under (a) of this  
31 subsection.

32 (4) The department may adopt such rules in accordance with  
33 chapter 34.05 RCW and prescribe such forms as it deems necessary and  
34 appropriate to implement and administer this section.

35 (5) Any delinquent taxes under this section are subject to the  
36 penalties and interest for personal property in RCW 84.56.020.

37 (6) The definitions in section 101 of this act apply throughout  
38 this section.

1        NEW SECTION.    **Sec. 103.**    A new section is added to chapter 82.96  
2    RCW to read as follows:

3        (1) (a) Beginning January 1, 2028, a state renewable energy excise  
4    tax is imposed and collected on the privilege of using a qualified  
5    renewable energy facility for an electric power source in the state.  
6    This tax applies to qualified renewable energy facilities:

7        (i) That begin operation on or after January 1, 2028; or  
8        (ii) For systems in operation prior to January 1, 2028, when one  
9    of the following occur:

10       (A) The repowering of a project; or  
11       (B) The project developer opts into the renewable energy excise  
12    tax pursuant to section 106 of this act.

13       (b) Beginning January 1, 2028, a state renewable energy excise  
14    tax is imposed and collected on the privilege of using a battery  
15    electric storage system. This tax applies to battery electric storage  
16    systems:

17       (i) That begin operation on or after January 1, 2028; or  
18       (ii) For systems in operation before January 1, 2028, when one of  
19    the following occur:

20       (A) The repowering of a project; or  
21       (B) The project developer opts into the renewable energy excise  
22    tax pursuant to section 106 of this act.

23       (2) The taxes must be paid monthly in the manner and form  
24    prescribed by the department.

25       (3) The taxes imposed by this chapter are in addition to any  
26    taxes imposed upon the same persons under chapter 82.04 or 82.16 RCW.

27       (4) The moneys from this tax must be deposited into the local  
28    investment distribution account created in section 116 of this act.

29       NEW SECTION.    **Sec. 104.**    A new section is added to chapter 36.29  
30    RCW to read as follows:

31       (1) Beginning January 1, 2028, the legislative body of any county  
32    may impose a local renewable energy excise tax for the privilege of  
33    using a battery electric storage system or a qualified renewable  
34    energy facility for an electric power source in the state. This tax  
35    applies to battery electric storage systems and qualified renewable  
36    energy facilities:

37       (a) That begin operation on or after January 1, 2028; or  
38       (b) For systems in operation prior to January 1, 2028, when one  
39    of the following occur:

1 (i) The repowering of a project; or  
2 (ii) The project developer opts into the renewable energy excise  
3 tax pursuant to section 106 of this act.

4 (2) The application of the tax is subject to the conditions of  
5 this chapter and is in addition to any taxes imposed upon the same  
6 persons under section 103 of this act or chapter 82.04 or 82.16 RCW.

7 (3) The rate of the tax is established in section 105 of this  
8 act. The taxes must be paid semiannually in two equal payments due on  
9 April 30th and October 31st of each year and in the manner and form  
10 prescribed by the county treasurer.

11 (4) The county treasurer shall distribute any revenues received  
12 under this section to each appropriate local taxing district in the  
13 county that reflects the pro rata share of the property tax rate in  
14 the prior tax year of the district in accordance with RCW 84.56.230,  
15 except any voter-approved excess property tax levies within a taxing  
16 district authorized after January 1, 2028.

17 (5) The definitions in section 101 of this act apply throughout  
18 this section.

19 NEW SECTION. **Sec. 105.** A new section is added to chapter 82.96  
20 RCW to read as follows:

21 (1) The rates of the state and local renewable energy excise  
22 taxes authorized in sections 103 and 104 of this act on qualified  
23 renewable energy facilities are as follows:

24 (a)(i) The state renewable energy excise tax rate is \$968 per  
25 year per megawatt of nameplate capacity of alternating current power  
26 for a qualified renewable energy facility that uses solar energy to  
27 generate electricity.

28 (ii) The local renewable energy excise tax rate is \$2,905 per  
29 year per megawatt of nameplate capacity of alternating current power  
30 for a qualified renewable energy facility that uses solar energy to  
31 generate electricity.

32 (b)(i) The state renewable excise tax rate is \$1,286 per year per  
33 megawatt of nameplate capacity of alternating current power for a  
34 qualified renewable energy facility that uses wind energy to generate  
35 electricity.

36 (ii) The local renewable energy excise tax rate is \$3,857 per  
37 year per megawatt of nameplate capacity of alternating current power  
38 for a qualified renewable energy facility that uses wind energy to  
39 generate electricity.

1 (2) The rates of the state and local renewable energy excise  
2 taxes authorized in sections 103 and 104 of this act on battery  
3 electric storage system are as follows:

4 (a) The state renewable energy excise tax is \$156 per megawatt-  
5 hour of battery electric storage system capacity.

6 (b) The local renewable energy excise tax is \$467 per megawatt-  
7 hour of battery electric storage system capacity.

8 (3) The rates in this section apply for the lifetime of the  
9 qualified renewable energy facility or the battery electric storage  
10 system or until the qualified renewable energy facility or the  
11 battery electric storage system repowers.

12 NEW SECTION. **Sec. 106.** A new section is added to chapter 82.96  
13 RCW to read as follows:

14 (1) A qualified renewable energy facility or a battery electric  
15 storage system under construction before January 1, 2028, and not on  
16 the county property tax rolls may opt into the tax imposed under  
17 sections 103 and 104 of this act and receive a property tax exemption  
18 under section 102 of this act if:

19 (a) The qualified renewable energy facility or battery electric  
20 storage system notifies the department and the county assessor in  
21 which the project is located that they intend to opt into the tax  
22 imposed under sections 103 and 104 of this act before beginning  
23 construction; and

24 (b) The legislative authority of the county in which the  
25 qualified renewable energy facility or battery electric storage  
26 system is located has authorized the imposition of a local renewable  
27 energy excise tax.

28 (2)(a)(i) A qualified renewable energy facility or battery  
29 electric storage system operating before January 1, 2028, may opt  
30 into the tax imposed under sections 103 and 104 of this act after the  
31 qualified renewable energy facility or a battery electric storage  
32 system has been in operation for at least 25 years so long as the  
33 county imposes the local renewable energy excise tax.

34 (ii) If a qualified renewable energy facility or battery electric  
35 storage system was in operation before January 1, 2028, and the  
36 qualified renewable energy facility or battery electric storage  
37 system repowered before the effective date of this section, the  
38 qualified renewable energy facility or the battery electric storage

1 system may not opt into the taxes imposed under sections 103 and 104  
2 of this act until at least 25 years after repowering.

3 (b) To opt in, the qualified renewable energy facility or the  
4 battery electric storage system must notify the department and county  
5 assessor of their intent to opt in by July 1st in order to claim a  
6 personal property tax exemption under section 102 of this act and for  
7 state and local renewable energy excise taxes to be assessed  
8 beginning January 1st of the next calendar year.

9 (c) Notice must occur in the manner and form as required by the  
10 department and the county assessor. The county assessor must  
11 determine that the qualified renewable energy facility or battery  
12 electric storage system meets the required years of operation.

13 (3) The personal property tax exemption in section 102 of this  
14 act and the taxes imposed pursuant sections 103 and 104 of this act  
15 automatically apply to a qualified renewable energy facility or a  
16 battery electric storage system operating before January 1, 2028,  
17 after the facility or system has operated for 35 years as determined  
18 by the county assessor.

19 NEW SECTION. **Sec. 107.** A new section is added to chapter 82.96  
20 RCW to read as follows:

21 (1)(a) Subject to the conditions in (b) of this subsection,  
22 beginning January 1, 2028, the legislative authority of a county may  
23 impose a special local renewable energy excise tax if a qualified  
24 renewable energy facility or a battery electric storage system is  
25 located in:

26 (i) A local taxing district within the county that imposes an  
27 excess levy as authorized pursuant to RCW 84.52.052; or

28 (ii) A school district that imposes a levy as authorized pursuant  
29 to RCW 84.52.053 or 84.52.0531 after the effective date of this  
30 section.

31 (b) The legislative authority of a county may only impose the  
32 special local renewable energy excise tax in (a) of this subsection  
33 as follows:

34 (i) If the local taxing district levy is a new levy that was not  
35 previously part of the county property tax levy within the previous  
36 10 years, the full value of the new levy may be used in the  
37 calculation of the excess levy increment in subsection (2) of this  
38 section; or

1 (ii) If the local taxing district levy or school district levy is  
2 a replacement levy for a levy that was part of the county property  
3 tax levy at the time of the passage of the replacement levy, or was  
4 part of the county property tax levy within the 10 years prior to the  
5 passage of the replacement levy, only the increase, if any, levy  
6 amount between the existing levy may be used in the calculation of  
7 the excess levy increment calculated in subsection (2) of this  
8 section.

9 (2)(a) The applicable local renewable energy excise tax rate  
10 established in section 105 of this act must be multiplied by the  
11 excess levy increment as provided in this subsection to determine the  
12 special local renewable energy excise tax rate.

13 (b) The rate of the excess levy increment is calculated by  
14 dividing the sum of the applicable excess levy amount in dollars by  
15 the county and junior taxing district property levy amounts in  
16 dollars. This is the excess levy increment unless:

17 (i) The excess levy increment exceeds five percent and there is  
18 only a single excess levy, in which case five percent must be used in  
19 the calculation of the special local renewable energy excise tax  
20 under this section; or

21 (ii) Multiple taxing districts impose excess levies, in which  
22 case the excess levy increment for all the multiple taxing districts  
23 must be combined and may not exceed 10 percent in total.

24 (c) If a junior taxing district imposing an excess levy is  
25 located in more than one county, the calculation in (b) of this  
26 subsection must be adjusted by reducing the junior taxing district's  
27 regular and excess levies to reflect only the pro rata portion of the  
28 junior taxing district regular and excess levies that are located in  
29 the county imposing the special local renewable energy excise tax.

30 (3) The special local renewable energy excise tax rate may be  
31 adjusted annually to accommodate new and expiring excess levies and  
32 expires at the same time as the corresponding levy.

33 (4) The special local renewable energy excise tax must be paid at  
34 the same time as the local renewable energy excise tax imposed  
35 pursuant to section 104 of this act.

36 (5) The proceeds of the special local renewable energy excise tax  
37 must be distributed to the taxing districts that are imposing the  
38 excess levy. If there are multiple excess levies and the excess levy  
39 increment is capped pursuant to subsection (2)(b)(ii) of this  
40 section, the distributions must be as follows:

1 (a) For excess levies authorized at different times, the priority  
2 in distributions shall go in order of authorization from first to  
3 last; or

4 (b) For all other instances, the legislative authority of the  
5 county must determine the distribution of the special local renewable  
6 energy excise tax proceeds.

7 NEW SECTION. **Sec. 108.** The joint legislative audit and review  
8 committee must review the tax rates contained in section 105 of this  
9 act and report to the legislature by October 31, 2031. The report  
10 must include:

11 (1) Estimates of what the taxpayer would have paid over the life  
12 cycle of the qualified renewable energy facilities and battery  
13 electric storage systems if the property remained subject to property  
14 taxes. The estimate must consider assumptions including the cost to  
15 construct, federal tax credits, trend factors, depreciation, and the  
16 average county tax rates across Washington;

17 (2) Comparisons to the qualified renewable energy facilities' and  
18 battery electric storage systems' economic and tax environments of  
19 other states;

20 (3) An analysis of the taxation of renewable energy related  
21 personal property owned by centrally assessed utility systems that  
22 are subject to the provisions of chapter 84.12 RCW and  
23 recommendations on how qualified renewable energy facilities and  
24 battery electric storage systems owned or operated by centrally  
25 assessed utilities can be transitioned into the renewable energy  
26 excise tax imposed pursuant to this act;

27 (4) An evaluation of any changes in the average per megawatt  
28 construction costs for different types of projects, the value of any  
29 federal or state tax incentives, the impact of technology  
30 improvements on the costs to construct projects, and any change in  
31 the annual project equipment depreciation guidelines compared to the  
32 previous five-year period; and

33 (5) (a) Recommendations, based on the findings, regarding future  
34 rate adjustments to ensure that taxpayers, the state, and local  
35 taxing districts are not disadvantaged by the renewable energy excise  
36 tax when new qualified renewable energy facilities and battery  
37 electric storage systems are subject to the renewable energy excise  
38 tax.

1 (b) The report must not recommend changes to the renewable energy  
2 excise tax rate for qualified renewable energy facilities and battery  
3 electric storage systems that are paying the taxes imposed by this  
4 act.

5 (c) The legislature intends that any future rate adjustments will  
6 be announced three years before the effective date of the rate change  
7 and that rate changes will not occur before January 1, 2034.

8 (6) The joint legislative audit and review committee shall  
9 collect data from the department of revenue, county assessors, and  
10 other relevant entities during the course of its review.

11 NEW SECTION. **Sec. 109.** A new section is added to chapter 82.96  
12 RCW to read as follows:

13 All of the provisions contained in chapter 82.32 RCW not  
14 inconsistent with this chapter have full force and application with  
15 respect to taxes imposed under this chapter.

16 NEW SECTION. **Sec. 110.** A new section is added to chapter 82.96  
17 RCW to read as follows:

18 The department may adopt such rules in accordance with chapter  
19 34.05 RCW, and prescribe such forms, as it deems necessary and  
20 appropriate to implement and administer this chapter.

21 **Sec. 111.** RCW 84.55.010 and 2025 c 417 s 1311 are each amended  
22 to read as follows:

23 (1) Except as provided in this chapter, the levy for a taxing  
24 district in any year must be set so that the regular property taxes  
25 payable in the following year do not exceed the limit factor  
26 multiplied by the amount of regular property taxes lawfully levied  
27 for such district in the highest of the three most recent years in  
28 which such taxes were levied for such district, excluding any  
29 increase due to (e) of this subsection, unless the highest levy was  
30 the statutory maximum rate amount, plus an additional dollar amount  
31 calculated by multiplying the regular property tax levy rate of that  
32 district for the preceding year by the increase in assessed value in  
33 that district resulting from:

34 (a) New construction;

35 (b) Increases in assessed value due to construction of ((wind  
36 turbine, solar)) biomass((r)) and geothermal facilities, if such  
37 facilities generate electricity and the property is not included

1 elsewhere under this section for purposes of providing an additional  
2 dollar amount. The property may be classified as real or personal  
3 property;

4 (c) Improvements to property;

5 (d) Any increase in the assessed value of state-assessed  
6 property; and

7 (e) Any increase in the assessed value of real property, as that  
8 term is defined in RCW 39.114.010, within an increment area as  
9 designated by any local government in RCW 39.114.020 provided that  
10 such increase is not included elsewhere under this section. This  
11 subsection (1)(e) does not apply to levies by the state or by port  
12 districts and public utility districts for the purpose of making  
13 required payments of principal and interest on general indebtedness.  
14 For the purposes of this subsection (1)(e), "increment area" does not  
15 include increment areas that are not approved by the taxing  
16 district's governing body for participation in the tax increment  
17 project pursuant to RCW 39.114.020(1)(c)(ii)(D).

18 (2) The requirements of this section do not apply to:

19 (a) State property taxes levied under RCW 84.52.065(1) for  
20 collection in calendar years 2019 through 2021; and

21 (b) State property taxes levied under RCW 84.52.065(2) for  
22 collection in calendar years 2018 through 2021.

23 **Sec. 112.** RCW 84.55.020 and 2025 c 417 s 1312 are each amended  
24 to read as follows:

25 Notwithstanding the limitation set forth in RCW 84.55.010, the  
26 first levy for a taxing district created from consolidation of  
27 similar taxing districts must be set so that the regular property  
28 taxes payable in the following year do not exceed the limit factor  
29 multiplied by the sum of the amount of regular property taxes each  
30 component taxing district could have levied under RCW 84.55.092 plus  
31 the additional dollar amount calculated by multiplying the regular  
32 property tax rate of each component district for the preceding year  
33 by the increase in assessed value in each component district  
34 resulting from:

35 (1) New construction;

36 (2) Increases in assessed value due to construction of (~~wind~~  
37 ~~turbine, solar,~~) biomass(~~(r)~~) and geothermal facilities, if such  
38 facilities generate electricity and the property is not included  
39 elsewhere under this section for purposes of providing an additional

1 dollar amount. The property may be classified as real or personal  
2 property;

3 (3) Improvements to property;

4 (4) Any increase in the assessed value of state-assessed  
5 property; and

6 (5) Any increase in the assessed value of real property, as  
7 defined in RCW 39.114.010, within an increment area as designated by  
8 any local government under RCW 39.114.020 if the increase is not  
9 included elsewhere under this section. This subsection (5) does not  
10 apply to levies by the state or by port districts and public utility  
11 districts for the purpose of making required payments of principal  
12 and interest on general indebtedness. For the purposes of this  
13 subsection (5), "increment area" does not include increment areas  
14 that are not approved by the taxing district's governing body for  
15 participation in the tax increment project pursuant to RCW  
16 39.114.020(1)(c)(ii)(D).

17 **Sec. 113.** RCW 84.55.030 and 2025 c 417 s 1313 are each amended  
18 to read as follows:

19 For the first levy for a taxing district following annexation of  
20 additional property, the limitation set forth in RCW 84.55.010 must  
21 be increased by an amount equal to the aggregate assessed valuation  
22 of the newly annexed property as shown by the current completed and  
23 balanced tax rolls of the county or counties within which such  
24 property lies, multiplied by the dollar rate that would have been  
25 used by the annexing unit in the absence of such annexation, plus the  
26 additional dollar amount calculated by multiplying the regular  
27 property tax levy rate of that annexing taxing district for the  
28 preceding year by the increase in assessed value in the annexing  
29 district resulting from:

30 (1) New construction;

31 (2) Increases in assessed value due to construction of (~~wind~~  
32 ~~turbine,~~ ~~solar,~~) biomass(~~(r)~~) and geothermal facilities, if such  
33 facilities generate electricity and the property is not included  
34 elsewhere under this section for purposes of providing an additional  
35 dollar amount. The property may be classified as real or personal  
36 property;

37 (3) Improvements to property;

38 (4) Any increase in the assessed value of state-assessed  
39 property; and

1 (5) Any increase in the assessed value of real property, as  
2 defined in RCW 39.114.010, within an increment area as designated by  
3 any local government in RCW 39.114.020 if the increase is not  
4 included elsewhere under this section. This subsection does not apply  
5 to levies by the state or by port districts or public utility  
6 districts for the purpose of making required payments of principal  
7 and interest on general indebtedness. For the purposes of this  
8 subsection (5), "increment area" does not include increment areas  
9 that are not approved by the taxing district's governing body for  
10 participation in the tax increment project pursuant to RCW  
11 39.114.020(1)(c)(ii)(D).

12 **Sec. 114.** RCW 84.55.120 and 2025 c 417 s 1314 are each amended  
13 to read as follows:

14 (1) A taxing district, other than the state, that collects  
15 regular levies must hold a public hearing on revenue sources for the  
16 district's following year's current expense budget. The hearing must  
17 include consideration of possible increases in property tax revenues  
18 and must be held prior to the time the taxing district levies the  
19 taxes or makes the request to have the taxes levied. The county  
20 legislative authority, or the taxing district's governing body if the  
21 district is a city, town, or other type of district, must hold the  
22 hearing. For purposes of this section, "current expense budget" means  
23 that budget which is primarily funded by taxes and charges and  
24 reflects the provision of ongoing services. It does not mean the  
25 capital, enterprise, or special assessment budgets of cities, towns,  
26 counties, or special purpose districts.

27 (2) If the taxing district is otherwise required to hold a public  
28 hearing on its proposed regular tax levy, a single public hearing may  
29 be held on this matter.

30 (3)(a) Except as provided in (b) of this subsection (3), no  
31 increase in property tax revenue may be authorized by a taxing  
32 district, other than the state, except by adoption of a separate  
33 ordinance or resolution, pursuant to notice, specifically authorizing  
34 the increase in terms of both dollars and percentage. The ordinance  
35 or resolution may cover a period of up to two years, but the  
36 ordinance must specifically state for each year the dollar increase  
37 and percentage change in the levy from the previous year.

38 (b) Exempt from the requirements of (a) of this subsection are  
39 increases in revenue resulting from the addition of:

- 1 (i) New construction;
- 2 (ii) Increases in assessed value due to construction of (~~wind~~  
3 ~~turbine, solar,~~) biomass(~~r~~) and geothermal facilities, if such  
4 facilities generate electricity and the property is not included  
5 elsewhere under this section for purposes of providing an additional  
6 dollar amount. The property may be classified as real or personal  
7 property;
- 8 (iii) Improvements to property;
- 9 (iv) Any increase in the value of state-assessed property; and
- 10 (v) Any increase in the assessed value of real property, as that  
11 term is defined in RCW 39.114.010, within an increment area as  
12 designated by any local government in RCW 39.114.020 provided that  
13 such increase is not included elsewhere under this section. This  
14 subsection (3)(b)(v) does not apply to levies by the state or by port  
15 districts and public utility districts for the purpose of making  
16 required payments of principal and interest on general indebtedness.  
17 For the purposes of this subsection (3)(b)(v), "increment area" does  
18 not include increment areas that are not approved by the taxing  
19 district's governing body for participation in the tax increment  
20 project pursuant to RCW 39.114.020(1)(c)(ii)(D).

21 **Sec. 115.** RCW 82.32.330 and 2022 c 56 s 9 are each amended to  
22 read as follows:

23 (1) For purposes of this section:

24 (a) "Disclose" means to make known to any person in any manner  
25 whatever a return or tax information;

26 (b) "Return" means a tax or information return or claim for  
27 refund required by, or provided for or permitted under, the laws of  
28 this state which is filed with the department of revenue by, on  
29 behalf of, or with respect to a person, and any amendment or  
30 supplement thereto, including supporting schedules, attachments, or  
31 lists that are supplemental to, or part of, the return so filed;

32 (c) "Tax information" means (i) a taxpayer's identity, (ii) the  
33 nature, source, or amount of the taxpayer's income, payments,  
34 receipts, deductions, exemptions, credits, assets, liabilities, net  
35 worth, tax liability deficiencies, overassessments, or tax payments,  
36 whether taken from the taxpayer's books and records or any other  
37 source, (iii) whether the taxpayer's return was, is being, or will be  
38 examined or subject to other investigation or processing, (iv) a part  
39 of a written determination that is not designated as a precedent and

1 disclosed pursuant to RCW 82.32.410, or a background file document  
2 relating to a written determination, and (v) other data received by,  
3 recorded by, prepared by, furnished to, or collected by the  
4 department of revenue with respect to the determination of the  
5 existence, or possible existence, of liability, or the amount  
6 thereof, of a person under the laws of this state for a tax, penalty,  
7 interest, fine, forfeiture, or other imposition, or offense. However,  
8 data, material, or documents that do not disclose information related  
9 to a specific or identifiable taxpayer do not constitute tax  
10 information under this section. Except as provided by RCW 82.32.410,  
11 nothing in this chapter requires any person possessing data,  
12 material, or documents made confidential and privileged by this  
13 section to delete information from such data, material, or documents  
14 so as to permit its disclosure;

15 (d) "State agency" means every Washington state office,  
16 department, division, bureau, board, commission, or other state  
17 agency;

18 (e) "Taxpayer identity" means the taxpayer's name, address,  
19 telephone number, registration number, or any combination thereof, or  
20 any other information disclosing the identity of the taxpayer; and

21 (f) "Department" means the department of revenue or its officer,  
22 agent, employee, or representative.

23 (2) Returns and tax information are confidential and privileged,  
24 and except as authorized by this section, neither the department of  
25 revenue nor any other person may disclose any return or tax  
26 information.

27 (3) This section does not prohibit the department of revenue  
28 from:

29 (a) Disclosing such return or tax information in a civil or  
30 criminal judicial proceeding or an administrative proceeding:

31 (i) In respect of any tax imposed under the laws of this state if  
32 the taxpayer or its officer or other person liable under this title  
33 or chapter 83.100 RCW is a party in the proceeding;

34 (ii) In which the taxpayer about whom such return or tax  
35 information is sought and another state agency are adverse parties in  
36 the proceeding; or

37 (iii) Brought by the department under RCW 18.27.040 or 19.28.071;

38 (b) Disclosing, subject to such requirements and conditions as  
39 the director prescribes by rules adopted pursuant to chapter 34.05  
40 RCW, such return or tax information regarding a taxpayer to such

1 taxpayer or to such person or persons as that taxpayer may designate  
2 in a request for, or consent to, such disclosure, or to any other  
3 person, at the taxpayer's request, to the extent necessary to comply  
4 with a request for information or assistance made by the taxpayer to  
5 such other person. However, tax information not received from the  
6 taxpayer must not be so disclosed if the director determines that  
7 such disclosure would compromise any investigation or litigation by  
8 any federal, state, or local government agency in connection with the  
9 civil or criminal liability of the taxpayer or another person, or  
10 that such disclosure would identify a confidential informant, or that  
11 such disclosure is contrary to any agreement entered into by the  
12 department that provides for the reciprocal exchange of information  
13 with other government agencies which agreement requires  
14 confidentiality with respect to such information unless such  
15 information is required to be disclosed to the taxpayer by the order  
16 of any court;

17 (c) Disclosing the name of a taxpayer against whom a warrant  
18 under RCW 82.32.210 has been either issued or filed and remains  
19 outstanding for a period of at least ten working days. The department  
20 is not required to disclose any information under this subsection if  
21 a taxpayer has entered a deferred payment arrangement with the  
22 department for the payment of a warrant that has not been filed and  
23 is making payments upon such deficiency that will fully satisfy the  
24 indebtedness within twelve months;

25 (d) Publishing statistics so classified as to prevent the  
26 identification of particular returns or reports or items thereof;

27 (e) Disclosing such return or tax information, for official  
28 purposes only, to the governor or attorney general, or to any state  
29 agency, or to any committee or subcommittee of the legislature  
30 dealing with matters of taxation, revenue, trade, commerce, the  
31 control of industry or the professions;

32 (f) Permitting the department of revenue's records to be audited  
33 and examined by the proper state officer, his or her agents and  
34 employees;

35 (g) Disclosing any such return or tax information to a peace  
36 officer as defined in RCW 9A.04.110 or county prosecuting attorney,  
37 for official purposes. The disclosure may be made only in response to  
38 a search warrant, subpoena, or other court order, unless the  
39 disclosure is for the purpose of criminal tax enforcement. A peace  
40 officer or county prosecuting attorney who receives the return or tax

1 information may disclose that return or tax information only for use  
2 in the investigation and a related court proceeding, or in the court  
3 proceeding for which the return or tax information originally was  
4 sought;

5 (h) Disclosing any such return or tax information to the proper  
6 officer of the internal revenue service of the United States, the  
7 Canadian government or provincial governments of Canada, or to the  
8 proper officer of the tax department of any state or city or town or  
9 county, for official purposes, but only if the statutes of the United  
10 States, Canada or its provincial governments, or of such other state  
11 or city or town or county, as the case may be, grants substantially  
12 similar privileges to the proper officers of this state;

13 (i) Disclosing any such return or tax information to the United  
14 States department of justice, including the bureau of alcohol,  
15 tobacco, firearms and explosives, the department of defense, the  
16 immigration and customs enforcement and the customs and border  
17 protection agencies of the United States department of homeland  
18 security, the United States coast guard, the alcohol and tobacco tax  
19 and trade bureau of the United States department of treasury, and the  
20 United States department of transportation, or any authorized  
21 representative of these federal agencies, for official purposes;

22 (j) Publishing or otherwise disclosing the text of a written  
23 determination designated by the director as a precedent pursuant to  
24 RCW 82.32.410;

25 (k) Disclosing, in a manner that is not associated with other tax  
26 information, the taxpayer name, entity type, business address,  
27 mailing address, revenue tax registration numbers, reseller permit  
28 numbers and the expiration date and status of such permits, North  
29 American industry classification system or standard industrial  
30 classification code of a taxpayer, and the dates of opening and  
31 closing of business. This subsection may not be construed as giving  
32 authority to the department to give, sell, or provide access to any  
33 list of taxpayers for any commercial purpose;

34 (l) Disclosing such return or tax information that is also  
35 maintained by another Washington state or local governmental agency  
36 as a public record available for inspection and copying under the  
37 provisions of chapter 42.56 RCW or is maintained by a court of record  
38 and is not otherwise prohibited from disclosure;

1 (m) Disclosing such return or tax information to the United  
2 States department of agriculture for the limited purpose of  
3 investigating food stamp fraud by retailers;

4 (n) Disclosing to a financial institution, escrow company, or  
5 title company, in connection with specific real property that is the  
6 subject of a real estate transaction, current amounts due the  
7 department for a filed tax warrant, judgment, or lien against the  
8 real property;

9 (o) Disclosing to a person against whom the department has  
10 asserted liability as a successor under RCW 82.32.140 return or tax  
11 information pertaining to the specific business of the taxpayer to  
12 which the person has succeeded;

13 (p) Disclosing real estate excise tax affidavit forms filed under  
14 RCW 82.45.150 in the possession of the department, including real  
15 estate excise tax affidavit forms for transactions exempt or  
16 otherwise not subject to tax;

17 (q) Disclosing to local taxing jurisdictions the identity of  
18 sellers granted relief under RCW 82.32.430(5)(b)(i) and the period  
19 for which relief is granted;

20 (r) Disclosing such return or tax information to the court in  
21 respect to the department's application for a subpoena under RCW  
22 82.32.117;

23 (s) Disclosing to a person against whom the department has  
24 asserted liability under RCW 83.100.120 return or tax information  
25 pertaining to that person's liability for tax under chapter 83.100  
26 RCW;

27 (t) Disclosing such return or tax information to the streamlined  
28 sales tax governing board, member states of the streamlined sales tax  
29 governing board, or authorized representatives of such board or  
30 states, for the limited purposes of:

31 (i) Conducting on behalf of member states sales and use tax  
32 audits of taxpayers; or

33 (ii) Auditing certified service providers or certified automated  
34 systems providers;

35 (u) Disclosing any such return or tax information when the  
36 disclosure is specifically authorized under any other section of the  
37 Revised Code of Washington;

38 (v) Disclosing to an individual to whom the department has issued  
39 an assessment under RCW 82.32.145 for unpaid trust fund taxes of a

1 defunct or insolvent entity, return or tax information of that entity  
2 pertaining to those unpaid trust fund taxes;

3 (w) Disclosing any such return or tax information pursuant to a  
4 federal grand jury subpoena or subpoena issued by a United States  
5 attorney, only to be used in the criminal investigation and related  
6 court proceedings, or in the court proceeding for which the return or  
7 tax information originally was sought; (~~or~~)

8 (x) Disclosing any return or tax information to an individual  
9 when the return or tax information is related directly to that  
10 person's individual liability, as part of a marital community, for  
11 amounts due under a warrant issued under the authority of RCW  
12 59.30.090 or 82.32.210; or

13 (y) Disclosing to local taxing officials, including county  
14 assessors or treasurers, the identity and tax information of persons  
15 subject to the renewable energy excise tax under sections 103 and 104  
16 of this act.

17 (4) (a) The department may disclose return or taxpayer information  
18 to a person under investigation or during any court or administrative  
19 proceeding against a person under investigation as provided in this  
20 subsection (4). The disclosure must be in connection with the  
21 department's official duties relating to an audit, collection  
22 activity, or a civil or criminal investigation. The disclosure may  
23 occur only when the person under investigation and the person in  
24 possession of data, materials, or documents are parties to the return  
25 or tax information to be disclosed. The department may disclose  
26 return or tax information such as invoices, contracts, bills,  
27 statements, resale or exemption certificates, or checks. However, the  
28 department may not disclose general ledgers, sales or cash receipt  
29 journals, check registers, accounts receivable/payable ledgers,  
30 general journals, financial statements, expert's workpapers, income  
31 tax returns, state tax returns, tax return workpapers, or other  
32 similar data, materials, or documents.

33 (b) Before disclosure of any tax return or tax information under  
34 this subsection (4), the department must, through written  
35 correspondence, inform the person in possession of the data,  
36 materials, or documents to be disclosed. The correspondence must  
37 clearly identify the data, materials, or documents to be disclosed.  
38 The department may not disclose any tax return or tax information  
39 under this subsection (4) until the time period allowed in (c) of

1 this subsection has expired or until the court has ruled on any  
2 challenge brought under (c) of this subsection.

3 (c) The person in possession of the data, materials, or documents  
4 to be disclosed by the department has twenty days from the receipt of  
5 the written request required under (b) of this subsection to petition  
6 the superior court of the county in which the petitioner resides for  
7 injunctive relief. The court must limit or deny the request of the  
8 department if the court determines that:

9 (i) The data, materials, or documents sought for disclosure are  
10 cumulative or duplicative, or are obtainable from some other source  
11 that is more convenient, less burdensome, or less expensive;

12 (ii) The production of the data, materials, or documents sought  
13 would be unduly burdensome or expensive, taking into account the  
14 needs of the department, the amount in controversy, limitations on  
15 the petitioner's resources, and the importance of the issues at  
16 stake; or

17 (iii) The data, materials, or documents sought for disclosure  
18 contain trade secret information that, if disclosed, could harm the  
19 petitioner.

20 (d) The department must reimburse reasonable expenses for the  
21 production of data, materials, or documents incurred by the person in  
22 possession of the data, materials, or documents to be disclosed.

23 (e) Requesting information under (b) of this subsection that may  
24 indicate that a taxpayer is under investigation does not constitute a  
25 disclosure of tax return or tax information under this section.

26 (5) Service of a subpoena issued under RCW 82.32.117 does not  
27 constitute a disclosure of return or tax information under this  
28 section. Notwithstanding anything else to the contrary in this  
29 section, a person served with a subpoena under RCW 82.32.117 may  
30 disclose the existence or content of the subpoena to that person's  
31 legal counsel.

32 (6) Any person acquiring knowledge of any return or tax  
33 information in the course of his or her employment with the  
34 department of revenue and any person acquiring knowledge of any  
35 return or tax information as provided under subsection (3) (e), (f),  
36 (g), (h), (i), (m), (v), and (w) of this section, who discloses any  
37 such return or tax information to another person not entitled to  
38 knowledge of such return or tax information under the provisions of  
39 this section, is guilty of a misdemeanor. If the person guilty of  
40 such violation is an officer or employee of the state, such person

1 must forfeit such office or employment and is incapable of holding  
2 any public office or employment in this state for a period of two  
3 years thereafter.

4 NEW SECTION. **Sec. 116.** A new section is added to chapter 82.96  
5 RCW to read as follows:

6 The local investment distribution account is created in the state  
7 treasury. All receipts from the state renewable energy excise tax  
8 imposed by section 103 of this act must be deposited into the  
9 account. Expenditures from the account may be used for the local  
10 investment distributions contained in sections 202 and 203 of this  
11 act.

12 **PART II**  
13 **LOCAL COMMUNITY INVESTMENTS**

14 NEW SECTION. **Sec. 201.** It is the intent of the legislature to  
15 create favorable conditions that result in investments in communities  
16 hosting renewable energy project development. Encouraging such  
17 developments, including by increasing revenues for local governments,  
18 will help achieve state clean energy goals under the clean energy  
19 transformation act, achieve energy reliability and affordability, and  
20 ensure that the economic benefits of these projects accrue to the  
21 benefit of the local community.

22 NEW SECTION. **Sec. 202.** A new section is added to chapter 43.63A  
23 RCW to read as follows:

24 (1) The department shall establish the renewable energy  
25 development local investment distribution program.

26 (a) Subject to the availability of amounts appropriated for this  
27 purpose, the department must provide funds through the program to  
28 each county that hosts a qualifying energy project under this  
29 section. The total distribution under this subsection must be in a  
30 proportion equal to the amount of state excise tax under section 103  
31 of this act attributable to a county during the previous tax  
32 reporting period.

33 (b) (i) Except for a rural county as defined in RCW 82.14.370,  
34 each county must distribute funds received from the department to the  
35 local taxing districts within the county in which each qualifying

1 energy project is located, according to the taxing district's  
2 relative share of the local property tax levy.

3 (ii) For distributions for qualifying energy projects in a rural  
4 county, as defined in RCW 82.14.370, the rural county may elect to  
5 retain the full amount provided by the department, without  
6 distribution to local taxing districts.

7 (2) (a) In order for a county to be eligible to receive funds in a  
8 proportion equal to the amount of state excise tax under section 103  
9 of this act attributable to a county, the department must determine  
10 that:

11 (i) The qualifying energy project is located in the county, and  
12 the project was operating before January 1, 2029; or

13 (ii) The qualifying energy project is located in the county, and  
14 the county has adopted or substantially adopted the model ordinance  
15 published by the department under section 203 of this act. For the  
16 purposes of this section, "substantially adopted" means, in the  
17 opinion of the department, the county has adopted development  
18 regulations that achieve the intent of the model ordinance published  
19 by the department, are not more restrictive or burdensome than the  
20 model ordinance, and do not unnecessarily impede the development of  
21 renewable energy projects within the county.

22 (b) In order for a county to be determined to be eligible to  
23 receive funds under this subsection (2) for a project that applies to  
24 and completes the county's process for development approval and files  
25 an environmental policy checklist pursuant to chapter 43.21C RCW  
26 after the effective date of this section, a county must include in  
27 its development regulations that:

28 (i) A qualifying energy project developer must:

29 (A) Initiate and document the offer to conduct early and  
30 meaningful engagement, before the submission of an environmental  
31 policy checklist under chapter 43.21C RCW, related to the qualifying  
32 energy project with each federally recognized Indian tribe within  
33 whose ceded territory and usual and accustomed area the qualifying  
34 energy project is proposed to be located in a manner that recognizes  
35 the sovereignty and legal rights of the tribe, with the objective of  
36 agreeing on a plan for protecting the archaeological and cultural  
37 resources that are potentially affected by the project;

38 (B) Notify, and offer to meet with, the department of archaeology  
39 and historic preservation regarding the geographical location,  
40 detailed scope of the proposed project, preliminary application

1 details available to federal, state, or local jurisdictions, and all  
2 publicly available materials, with the objective of agreeing on a  
3 plan for protecting the archaeological and cultural resources that  
4 are potentially affected by the project; and

5 (C) Survey the proposed project site in a manner that reflects  
6 input solicited from the department of archaeology and historic  
7 preservation and each federally recognized Indian tribe whose lands  
8 described in this section are impacted, if any such input is received  
9 by the project developer within 60 days of the notification in  
10 (b)(i)(B) of this subsection (2); and

11 (ii) The county may condition an application by a qualifying  
12 energy project developer in accordance with a plan agreement between  
13 the qualifying energy project developer and either the federally  
14 recognized Indian tribe or the department of archaeology and historic  
15 preservation, or both, for protecting the archaeological cultural  
16 resources that are potentially affected by the project.

17 (3) A qualifying energy project may be eligible under this  
18 section if the project has received applicable permits under the  
19 energy facility site evaluation council process established in  
20 chapter 80.50 RCW, the clean energy coordinated permit process  
21 pursuant to RCW 43.394.020, or through permit processes overseen by  
22 the city or county.

23 (4)(a) The department must establish an application process for  
24 the program.

25 (b) The department may charge a reasonable fee for administrative  
26 costs. Fees must be deposited in the local investment distribution  
27 account created in section 116 of this act.

28 (5) Beginning in fiscal year 2029, the legislature intends to  
29 dedicate at least 75 percent of the local investment distribution  
30 account appropriations each biennium to the funding of the local  
31 investment distribution program described in this section. It is the  
32 intent of the legislature to apply any balance in the local  
33 investment distribution account that is in excess of the eligible  
34 expenses for the local investment distribution program under this  
35 section first to the tribal capacity grant program in section 204 of  
36 this act and second to the general fund.

37 (6) Nothing in this section limits the authority of a county or  
38 city to administratively object to or legally appeal a qualifying  
39 energy project or component thereof or to be eligible for grant funds  
40 under this section if they file such an objection or appeal.

1 (7) For purposes of this section, the following definitions  
2 apply:

3 (a)(i) "Energy storage system" means commercially available  
4 technology that is capable of retaining electricity, storing the  
5 energy for a period of time, and delivering the electricity after  
6 storage by chemical, thermal, mechanical, or other means.

7 (ii) "Energy storage system" does not include a solar or wind  
8 energy production facility.

9 (b) "Qualifying energy project" means an energy storage system, a  
10 wind or solar energy production facility, associated facilities, or  
11 any combination thereof, constructed after the effective date of this  
12 section.

13 NEW SECTION. **Sec. 203.** A new section is added to chapter 43.63A  
14 RCW to read as follows:

15 (1)(a) The department shall provide technical assistance and  
16 ongoing liaison support to local governments, including methods and  
17 best practices for siting qualifying energy projects specified in  
18 section 202 of this act, for use by local governments.

19 (b) As part of this work, the department must develop and publish  
20 a model ordinance applicable to the siting of qualifying energy  
21 projects specified in section 202 of this act by July 1, 2028. The  
22 model ordinance must include, but is not limited to, standards for  
23 the decommissioning of and provision of financial assurance for wind  
24 energy facilities and means to avoid detrimental impact to natural  
25 resources and cultural resource areas. The model ordinance must also  
26 consider local government compliance with the growth management act.  
27 The department must consider whether the model ordinance should  
28 specify or encourage expedited timelines for permit review that are  
29 adhered to by the county or city. The department must develop the  
30 model ordinance in consultation with qualifying energy project  
31 developers, qualifying energy project owners, counties, federally  
32 recognized tribes, and other interested stakeholders.

33 (2) Effective six months after the department's publication of a  
34 model ordinance under subsection (1) of this section, to be eligible  
35 for the grant program in section 202 of this act, a county or city  
36 ordinance or other restriction that limits the siting of a qualifying  
37 energy project may not contain standards that are more restrictive or  
38 burdensome than the applicable model ordinance published by the  
39 department under subsection (1) of this section.

1 (3) (a) The department must review the model ordinance created in  
2 this section under the provisions of chapter 43.21C RCW. To the  
3 maximum extent appropriate consistent with WAC 197-11-600 as it  
4 existed as of the effective date of this section, the department must  
5 use the nonproject environmental impact statements prepared by the  
6 department of ecology under RCW 43.21C.535 and by the energy facility  
7 site evaluation council under RCW 43.21C.405.

8 (b) A county that adopts the model ordinance under this section  
9 that has been reviewed by the department under the provisions of  
10 chapter 43.21C RCW is not required to review the ordinance under the  
11 provisions of chapter 43.21C RCW.

12 (4) Nothing in this section renders qualifying energy projects  
13 ineligible for the grant program in section 202 of this act on the  
14 basis of:

15 (a) Being located in a jurisdiction that imposes requirements,  
16 standards, or restrictions on qualifying energy projects that are  
17 consistent with the permit requirements, guidelines, or best  
18 practices for the siting, development, or operation of qualifying  
19 energy facilities imposed by a state agency or otherwise required  
20 under state law; or

21 (b) Mitigation being imposed as a result of environmental review  
22 under chapter 43.21C or 80.50 RCW to address a probable significant  
23 adverse environmental impact.

24 (5) For purposes of this section, "qualifying energy project" has  
25 the same meaning as in section 202 of this act.

26 NEW SECTION. **Sec. 204.** A new section is added to chapter 43.21A  
27 RCW to read as follows:

28 (1) The department must implement an ongoing program to provide  
29 biennial capacity grants to federally recognized Indian tribes in  
30 Washington state and from each federally recognized Indian tribe with  
31 treaty-ceded lands in Washington consistent with this section and RCW  
32 70A.65.250.

33 (a) For purposes of fiscal year 2028, the legislature intends to  
34 fund the grant program with appropriations from the climate  
35 investment account created in RCW 70A.65.250.

36 (b) Beginning in fiscal year 2029, the legislature intends  
37 funding for the grant program to be increasingly paid for through the  
38 local investment distribution account created in section 116 of this  
39 act and intends to dedicate up to 25 percent of the appropriations

1 from that account each biennium towards the total cost of the  
2 program.

3 (2) A capacity grant may be used by a recipient federally  
4 recognized tribe, at the discretion of each tribe in a manner that  
5 recognizes their sovereignty, for:

6 (a) Consultation on spending decisions on grants in accordance  
7 with RCW 70A.65.305;

8 (b) Consultation on clean energy siting projects;

9 (c) Activities supporting climate resilience and adaptation;

10 (d) Developing tribal clean energy projects, as defined in RCW  
11 43.158.010;

12 (e) Applying for state or federal grant funding;

13 (f) Other activities for which funds in the climate commitment  
14 account created in RCW 70A.65.260, or the natural climate solutions  
15 account created in RCW 70A.65.270, are eligible; and

16 (g) Other related work.

17 (3) In order to satisfy the requirements of RCW 70A.65.230(1)(b),  
18 tribal applicants are encouraged to include a tribal resolution  
19 supporting their request with their grant application.

20 (4) The department must award funds available under this section  
21 equally among grant applicants.

22 (5) Nothing in this section limits the authority of a tribe that  
23 receives funds under this section to administratively object to or  
24 legally appeal a qualifying energy project or component thereof or to  
25 be eligible for grant funds under this section if they file such an  
26 objection or appeal.

27 **PART III**

28 **MISCELLANEOUS**

29 NEW SECTION. **Sec. 301.** The following acts or parts of acts are  
30 each repealed:

31 (1) RCW 84.36.680 (Generation or storage of renewable energy) and  
32 2023 c 427 s 1;

33 (2) RCW 82.96.010 (Tax on renewable energy generation or storage—  
34 Rates—Administration) and 2023 c 427 s 2;

35 (3) RCW 82.96.020 (Renewable energy local benefit account) and  
36 2023 c 427 s 3; and

1 (4) RCW 82.96.030 (Administration—Application of chapter 82.32  
2 RCW) and 2023 c 427 s 4.

3 **Sec. 302.** RCW 43.21C.525 and 2022 c 180 s 406 are each amended  
4 to read as follows:

5 Amendments to regulations and other nonproject actions taken by a  
6 city or county to adopt or implement the model ordinance created by  
7 the department under RCW 70A.207.030 (~~(is)~~) or by a county to adopt  
8 or implement the model ordinance created by the department of  
9 commerce under section 203 of this act are not subject to the  
10 requirements of this chapter.

11 NEW SECTION. **Sec. 303.** RCW 82.32.805 and 82.32.808 do not apply  
12 to this act.

13 NEW SECTION. **Sec. 304.** If any provision of this act or its  
14 application to any person or circumstance is held invalid, the  
15 remainder of the act or the application of the provision to other  
16 persons or circumstances is not affected.

17 NEW SECTION. **Sec. 305.** Section 102 of this act applies to  
18 property taxes levied for collection in 2029 and thereafter.

19 NEW SECTION. **Sec. 306.** Sections 111 through 114 of this act  
20 apply to property taxes levied for collection in 2028 and thereafter.

21 NEW SECTION. **Sec. 307.** This act takes effect January 1, 2028.

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