
ENGROSSED SECOND SUBSTITUTE HOUSE BILL 2515

State of Washington

69th Legislature

2026 Regular Session

By House Appropriations (originally sponsored by Representatives Doglio, Ramel, Wylie, Stearns, Duerr, Parshley, Ryu, Simmons, Kloba, Berry, Scott, Fosse, Pollet, Macri, Street, and Reed)

READ FIRST TIME 02/09/26.

1 AN ACT Relating to addressing emerging large energy use
2 facilities; amending RCW 19.29A.010, 70A.65.120, and 82.08.988;
3 adding new sections to chapter 19.29A RCW; adding a new section to
4 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
5 creating new sections.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that data centers
8 are emerging large energy use facilities that have the potential to
9 significantly affect Washington's energy affordability and
10 reliability, local communities, jobs, environment, and economy.

11 Data centers are projected to grow rapidly over the next several
12 years, making up the largest source of expected electricity load
13 growth in the Pacific Northwest. The legislature established tax
14 incentives for data centers in 2010 and updated these incentives in
15 2022. However, since that time, the data center industry has
16 undergone major changes. Data centers are growing larger to support
17 artificial intelligence, and there is high uncertainty about many
18 aspects of the future of this rapidly evolving, emerging industry.

19 The development of data centers has brought benefits including
20 construction jobs and significant new tax revenues to Washington,

1 especially to rural communities. Data centers are also major users of
2 electricity, water, and refrigerant chemicals.

3 The legislature intends to enact policies governing these
4 emerging large energy use facilities. For these emerging large energy
5 use facilities, the legislature's policy priorities are
6 affordability, grid reliability, transparency, and environmental
7 protection. The legislature intends to protect energy affordability
8 for consumers; ensure that data center energy demands do not harm the
9 reliability of the electric grid; require transparency about energy,
10 water, and refrigerant use; and require the use of 100 percent clean
11 energy over time.

12 The technology industry plays an important role in
13 Washingtonians' lives and in the state's economy. The legislature
14 intends to require data centers to meet a high standard for
15 performance, building on the industry's ability to innovate and lead,
16 while protecting and delivering benefits to Washington consumers,
17 workers, communities, and environment.

18 **Sec. 2.** RCW 19.29A.010 and 2019 c 222 s 2 are each amended to
19 read as follows:

20 The definitions in this section apply throughout this chapter
21 unless the context clearly requires otherwise.

22 (1) "Biomass generation" has the same meaning as "biomass energy"
23 defined in RCW 19.285.030.

24 (2) "Bonneville power administration system mix" means a
25 generation mix sold by the Bonneville power administration that is
26 net of any resource specific sales.

27 (3) "Commission" means the utilities and transportation
28 commission.

29 (4) "Conservation" means an increase in efficiency in the use of
30 energy use that yields a decrease in energy consumption while
31 providing the same or higher levels of service. Conservation includes
32 low-income weatherization programs.

33 (5) "Consumer-owned utility" means a municipal electric utility
34 formed under Title 35 RCW, a public utility district formed under
35 Title 54 RCW, an irrigation district formed under chapter 87.03 RCW,
36 a cooperative formed under chapter 23.86 RCW, ~~((or))~~ a mutual
37 corporation or association formed under chapter 24.06 RCW, or a port
38 district formed under Title 53 RCW, that is engaged in the business

1 of distributing electricity to (~~more than~~) at least one retail
2 electric customer in the state.

3 (6) "Declared resource" means an electricity source specifically
4 identified by a retail supplier to serve retail electric customers. A
5 declared resource includes a stated quantity of electricity tied
6 directly to a specified generation facility or set of facilities
7 either through ownership or contract purchase, or a contractual right
8 to a stated quantity of electricity from a specified generation
9 facility or set of facilities.

10 (7) "Demand response" has the same meaning as in RCW 19.405.020.

11 (8) "Department" means the department of commerce.

12 (~~(8)~~) (9) "Electric meters in service" means those meters that
13 record in at least nine of twelve calendar months in any calendar
14 year not less than two hundred fifty kilowatt-hours per month.

15 (~~(9)~~) (10) "Electric utility" means a consumer-owned or
16 investor-owned utility as defined in this section.

17 (~~(10)~~) (11) "Electricity" means electric energy measured in
18 kilowatt-hours, or electric capacity measured in kilowatts, or both.

19 (~~(11)~~) (12) "Electricity product" means the electrical energy
20 produced by a generating facility or facilities that a retail
21 supplier sells or offers to sell to retail electric customers in the
22 state of Washington, provided that nothing in this title shall be
23 construed to mean that electricity is a good or product for the
24 purposes of Title 62A RCW, or any other purpose. It does not include
25 electrical energy generated on-site at a retail electric customer's
26 premises.

27 (~~(12)~~) (13) "Electricity product content label" means
28 information presented in a uniform format by a retail supplier to its
29 retail customers and disclosing the information required in RCW
30 19.29A.060 about the characteristics of an electricity product.

31 (~~(13)~~) (14) "Emerging large energy use facility" means a
32 facility that has a maximum aggregate contract demand of 20 megawatts
33 or more and is primarily engaged in providing a service described
34 under code 518210 of the 2022 North American industry classification
35 system.

36 (15) "Emerging large energy use facility tariff or policy" means
37 the rates, terms, and conditions set by an electric utility for
38 providing electricity service to an emerging large energy use
39 facility electric customer.

1 (16) "Energy emergency" means a situation in which the
2 unavailability or disruption of the supply of energy poses a clear
3 and foreseeable danger to the public health, safety, and general
4 welfare as determined by relevant local, state, regional, or federal
5 entities.

6 (17) "Facility" means any physical property, plant, building,
7 structure, source, or stationary equipment located on one or more
8 contiguous or adjacent properties in actual physical contact or
9 separated solely by a public roadway or other public right-of-way and
10 under common ownership or common control.

11 (18) "Fuel attribute" means the characteristic of electricity
12 determined by the fuel used in the generation of that electricity.
13 For a renewable resource, the fuel attribute is included in its
14 nonpower attributes.

15 ~~((14))~~ (19) "Fuel mix" means the sources of electricity sold to
16 retail electric customers, expressed in terms of percentage
17 contribution by resource category. The total fuel mix included in
18 each disclosure shall total one hundred percent.

19 ~~((15))~~ (20) "Governing body" means the council of a city or
20 town, the commissioners of an irrigation district, municipal electric
21 utility, or public utility district, or the board of directors of an
22 electric cooperative or mutual association that has the authority to
23 set and approve rates.

24 ~~((16))~~ (21) "Investor-owned utility" means a company owned by
25 investors that meets the definition of RCW 80.04.010 and is engaged
26 in distributing electricity to one or more retail electric customers
27 in the state.

28 ~~((17))~~ (22) "Marginal load" means at least two percent of an
29 emerging large energy use facility's maximum aggregate contract
30 demand amount.

31 (23) "Nonpower attributes" has the same meaning as defined in RCW
32 19.285.030.

33 ~~((18))~~ (24) "Private customer information" includes a retail
34 electric customer's name, address, telephone number, and other
35 personally identifying information.

36 ~~((19))~~ (25) "Proprietary customer information" means: (a)
37 Information that relates to the source, technical configuration,
38 destination, and amount of electricity used by a retail electric
39 customer, a retail electric customer's payment history, and household
40 data that is made available by the customer solely by virtue of the

1 utility-customer relationship; and (b) information contained in a
2 retail electric customer's bill.

3 ~~((20))~~ (26) "Renewable energy certificate" means a tradable
4 certificate of proof of one megawatt-hour of electricity from a
5 renewable resource. The certificate includes all of the nonpower
6 attributes associated with that one megawatt-hour of electricity, and
7 the certificate is verified by a renewable energy certificate
8 tracking system specified by the department.

9 ~~((21))~~ (27) "Renewable resource" has the same meaning as
10 defined in RCW 19.285.030.

11 ~~((22))~~ (28) "Resale" means the purchase and subsequent sale of
12 electricity for profit, but does not include the purchase and the
13 subsequent sale of electricity at the same rate at which the
14 electricity was purchased.

15 ~~((23))~~ (29) "Retail electric customer" means a person or entity
16 that purchases electricity for ultimate consumption and not for
17 resale.

18 ~~((24))~~ (30) "Retail supplier" means an electric utility that
19 offers an electricity product for sale to retail electric customers
20 in the state.

21 ~~((25))~~ (31) "Small utility" means any consumer-owned utility
22 with twenty-five thousand or fewer electric meters in service, or
23 that has an average of seven or fewer customers per mile of
24 distribution line.

25 ~~((26))~~ (32) "Source and disposition report" means the report
26 required in RCW 19.29A.140.

27 ~~((27))~~ (33) "State" means the state of Washington.

28 ~~((28))~~ (34) "Unspecified source" means an electricity source
29 for which the fuel attribute is unknown or has been separated from
30 the energy.

31 NEW SECTION. **Sec. 3.** A new section is added to chapter 19.29A
32 RCW to read as follows:

33 (1)(a) By October 1, 2026, each investor-owned utility with an
34 emerging large energy use facility in its service territory must
35 submit to the commission and make publicly available an emerging
36 large energy use facility tariff or policy for emerging large energy
37 use facilities in the utility's service area.

38 (b) Within 10 months of submission by an investor-owned utility,
39 the commission, under the authority granted by RCW 80.04.130(1), must

1 review an emerging large energy use facility tariff or policy and
2 approve, disapprove, or approve with modifications the tariff or
3 policy. The commission may approve an emerging large energy use
4 facility tariff or policy only if it meets the standards outlined in
5 subsections (4) and (5) of this section.

6 (2) (a) By October 1, 2026, each consumer-owned utility with an
7 emerging large energy use facility in its service territory must
8 submit an emerging large energy use facility tariff or policy to its
9 governing board for review and approval.

10 (b) Within 10 months of submission, the governing body of a
11 consumer-owned utility must approve an emerging large energy use
12 facility tariff or policy that meets the standards outlined in
13 subsections (4) and (5) of this section.

14 (c) The governing body of a consumer-owned utility may approve an
15 existing tariff or policy that meets the standards outlined in
16 subsections (4) and (5) of this section.

17 (3) (a) An electric utility without an emerging large energy use
18 facility in its service territory is not required to develop an
19 emerging large energy use facility tariff or policy until the utility
20 plans to serve a new emerging large energy use facility.

21 (b) An electric utility must have adopted an emerging large
22 energy use facility tariff or policy prior to providing electricity
23 service to a new emerging large energy use facility.

24 (4) All electric utility emerging large energy use facility
25 tariff or policy submissions must be designed to avoid immediate and
26 long-term risks to electric customers including, but not limited to,
27 shifts of costs from emerging large energy use facilities to other
28 electric customers, stranded utility assets, and any other increased
29 costs for customers resulting from serving an emerging large energy
30 use facility.

31 (5) In developing the tariffs or policies, electric utilities
32 must include each of the elements outlined in this subsection, except
33 if a utility can explain that an element does not further the
34 purposes described in subsection (4) of this section. A utility must
35 explain a decision to exclude an element in part or in whole, in
36 writing to the commission in the case of an investor-owned utility,
37 or to its governing body in the case of a consumer-owned utility:

38 (a) A minimum contract length of 10 years with contractual
39 commitments that include:

40 (i) Collateral requirements;

1 (ii) Charges designed to, at a minimum, recover infrastructure
2 costs incurred to serve the facility, regardless of the facility's
3 actual usage;

4 (iii) Exit fees sufficient to cover power, infrastructure, and
5 administrative and any other utility costs associated with the
6 facility that remain in the event of an early contract exit, default,
7 or permanent closure; and

8 (iv) Other provisions to hold the electric utility and ratepayers
9 harmless if the facility were to substantially change its operations;

10 (b) Charges that, at a minimum, cover the full costs of serving
11 the facility, which may include, but are not limited to:

12 (i) The direct costs for the utility to interconnect the facility
13 to the utility's grid, including the costs of studies and
14 infrastructure improvements;

15 (ii) The costs of providing electricity service to the facility,
16 including, as applicable, energy generation, transmission,
17 distribution, capacity, and ancillary electricity services; and

18 (iii) All compliance costs, including any associated
19 administrative or programmatic expenses, associated with providing
20 service to the emerging large energy use facility under: (A) Chapter
21 70A.65 RCW, including allowance costs; (B) chapter 19.405 RCW,
22 including renewable and nonemitting resource procurement costs; and
23 (C) resource adequacy requirements.

24 (c) A requirement that the facility provide, upon request by the
25 electric utility, timely, complete, and verifiable information
26 related to power supply arrangements, load forecasts, operational
27 flexibility, and other system-relevant characteristics, as necessary
28 for the utility to assess system impacts, cost recovery, and how to
29 condition service;

30 (d) Pricing structures that reflect cost causation and system
31 conditions, which may include real-time pricing or other dynamic
32 pricing mechanisms; and

33 (e) Provisions demonstrating that the facility's marginal load is
34 served under a contract between the electric utility and the facility
35 where:

36 (i) The marginal load participates in a demand response or
37 interruptible load program of the interconnected electric utility; or

38 (ii) The facility funds the costs, including proportional
39 administrative costs and any applicable start-up costs, of providing
40 peak demand reductions at least equal to the facility's marginal

1 load, for a utility's demand response program that serves other
2 retail electric customers; and

3 (iii) Diesel generator use by permitted and unpermitted sources
4 is not increased as a result of the actions in (e)(i) or (ii) of this
5 subsection.

6 (6) Any contract between an electric utility and an emerging
7 large energy use facility must conform to the requirements in
8 subsections (4) and (5) of this section consistent with the approved
9 tariff or policy.

10 (7)(a) An emerging large energy use facility that commences
11 operation on or after August 1, 2027, must agree to the terms of an
12 electric utility's approved emerging large energy use facility tariff
13 or policy before receiving electricity service, if seeking service,
14 or to maintain electricity service, if already receiving service from
15 the electric utility.

16 (b) An emerging large energy use facility that commenced
17 operation prior to August 1, 2027, is subject to the terms of an
18 approved emerging large energy use facility tariff or policy of its
19 servicing electric utility by January 1, 2028, if it is not already
20 operating under a contract with the electric utility.

21 (c) An emerging large energy use facility operating under a
22 contract with an electric utility prior to August 1, 2027, may
23 continue operating under such a contract until the later of January
24 1, 2028, or the renegotiation or expiration of such contract.

25 (d) A utility may require renegotiation or updating of a contract
26 that an emerging large energy use facility is operating under prior
27 to the deadlines in (c) of this subsection if the utility determines
28 that it is not recovering the full costs of serving the emerging
29 large energy use facility.

30 (9) The powers and authority granted in this section shall be
31 construed as in addition and supplemental to any powers or authority
32 conferred by any other law, and nothing in this section shall be
33 construed as limiting any other powers or authority granted to a
34 utility of such governmental agencies.

35 NEW SECTION. **Sec. 4.** A new section is added to chapter 19.29A
36 RCW to read as follows:

37 The owner of each emerging large energy use facility in the state
38 must:

1 (1) Publish a sustainability report demonstrating how the
2 emerging large energy use facility will address and balance energy,
3 water, and computing performance to maximize energy efficiency, water
4 efficiency, and overall sustainability of the facility's operations.
5 The report must include projected annual energy and water consumption
6 for three years and the source of the energy and water. The report
7 must also provide evidence that the facility has access to an
8 adequate water supply for the intended use of the facility through an
9 existing or third-party water system or through a state-issued water
10 right, as applicable;

11 (a) For proposed emerging large energy use facilities, the owner
12 must publish such a report prior to, or at the same time as, filing
13 an application for any state or local permit;

14 (b) For emerging large energy use facilities in operation prior
15 to enactment of this act, the owner must publish such a report by
16 January 1, 2027;

17 (c) For emerging large energy use facilities in operation, the
18 owner must update the report and publish the update every three
19 years;

20 (d) The owner must make these reports publicly available
21 electronically. Upon posting electronically, the owner must also
22 submit a copy to the department, the department of ecology, and the
23 local jurisdiction or jurisdictions it is proposing to locate in, or
24 is located in;

25 (2) Annually report the following information in one report to
26 the department of ecology by March 31st each year for the previous
27 year:

28 (a) The facility's annual water consumption and water quality
29 permit information, and water use effectiveness in accordance with
30 ISO/IEC 30134-9:2022 or other internationally recognized standards.
31 The report must include daily water quantities, total and peak uses,
32 and any effluents that are discharged outside the emerging large
33 energy use facility. The report may provide context by comparing the
34 facility's water use to other users. The report must also include any
35 water quality permits, including existing permits and new
36 applications through federal, state, or local jurisdictions;

37 (b) The facility's server cooling technology and any associated
38 use of regulated refrigerants and substitutes as defined in RCW
39 70A.60.010. The report must include refrigerant type, full charge
40 size, monthly and annual quantities used, any quantities leaked, and

1 any quantities recovered for disposal outside the facility, including
2 the entity who receives the material;

3 (c) The facility's annual energy consumption. The report must
4 include the source of the energy, and annual and monthly energy use,
5 including peak demands. The report may provide context by comparing
6 the facility's energy use to other users;

7 (d) The facility's annual emissions of criteria air pollutants
8 and toxic air pollutants regulated under the Washington clean air
9 act, chapter 70A.15 RCW, or the federal clean air act. The report
10 must also include any air permits, including existing permits and new
11 applications;

12 (3) Upon submitting the report to the department of ecology, make
13 this report publicly available electronically.

14 (4) For the purposes of this section, the owner of an emerging
15 large energy use facility may report at the campus level.

16 NEW SECTION. **Sec. 5.** A new section is added to chapter 19.29A
17 RCW to read as follows:

18 (1) The commission and the department must collaborate to improve
19 resource forecasting of emerging large energy use facility loads.
20 Collaboration must include facilitating a work group of electric
21 utilities, emerging large energy use facilities, and other interested
22 stakeholders to establish best practices across electric utilities
23 for emerging large energy use facilities to: (a) Demonstrate
24 commercial readiness for entering interconnection queues; and (b)
25 disclose to the interconnecting utility and to the department
26 substantially similar requests for electric service in the same or
27 another balancing authority when requesting interconnection with an
28 electric utility, the approval of which would result in the customer
29 materially changing, delaying, or withdrawing the interconnection
30 request. The commission and the department must electronically post
31 these best practices established by the work group by January 1,
32 2027.

33 (2) Beginning January 1, 2027, emerging large energy use
34 facilities seeking interconnection with an electric utility must
35 follow the best practices for interconnection established in
36 subsection (1) of this section.

37 NEW SECTION. **Sec. 6.** A new section is added to chapter 19.29A
38 RCW to read as follows:

1 (1) The owner of an emerging large energy use facility that
2 commences operation after July 1, 2026, or an expanded emerging large
3 energy use facility must:

4 (a) Beginning in 2031 and every year thereafter, certify to the
5 department that for the prior year it used electricity from renewable
6 resources or nonemitting electric generation as defined in RCW
7 19.405.020, where the electricity generation facility commenced
8 operation on or after January 1, 2026, to serve the load of the
9 emerging large energy use facility in an amount that meets or exceeds
10 80 percent of its annual energy and capacity requirements; and

11 (b) Beginning in 2046 and every year thereafter, certify to the
12 department by January 1st each year that for the prior year it used
13 electricity from renewable resources or nonemitting electric
14 generation as defined in RCW 19.405.020, to serve the load of the
15 emerging large energy use facility in an amount that meets 100
16 percent of its annual energy and capacity requirements.

17 (2) Meeting the requirements in subsection (1) of this section
18 requires coordination and planning with the utility serving the
19 geographic area where the facility is located. Electricity used to
20 meet the requirements in subsection (1) of this section may be:

21 (a) Behind the meter generation at the location of the emerging
22 large energy use facility;

23 (b) Delivered to an emerging large energy use facility under a
24 contract with an electric utility serving the geographic area where
25 the facility is located; or

26 (c) Delivered to an emerging large energy use facility under
27 contract with a third-party supplier and using an electric utility's
28 distribution system under the terms and conditions set by an electric
29 utility, if the electric utility serving the geographic area where
30 the facility is located allows such an arrangement.

31 (3) As part of demonstrating compliance with the requirements in
32 subsection (1) of this section:

33 (a) The emerging large energy use facility must acquire the
34 electricity with the renewable energy credit as defined in RCW
35 19.405.020 in a single transaction through ownership or control of
36 the generating facility or through a contract for purchase or
37 exchange; and

38 (b) The emerging large energy use facility must not use the
39 associated electricity for any purpose other than supplying its new
40 emerging large energy use facility.

1 (4) Each emerging large energy use facility using a renewable
2 energy credit under this chapter must document the following: (a) The
3 renewable energy credit represents the output of a renewable
4 resource; (b) the vintage of the renewable energy credit is the
5 compliance year; and (c) that the emerging large energy use facility
6 has retired the renewable energy credit to a retirement subaccount
7 within the western renewable energy information system designated by
8 the department.

9 (5) There may not be any double counting of renewable electricity
10 credits by a utility or by an emerging large energy use facility.

11 (6) An electric utility that provides retail electric service to
12 an emerging large energy use facility is not responsible for the
13 facility owner's failure to comply with this section. Compliance with
14 this section is the sole responsibility of the facility owner.

15 (7) The requirements in this section are in addition to any
16 requirements the emerging large energy use facility may have as an
17 affected market customer under chapter 19.405 RCW.

18 (8) For the purposes of this section, "expanded emerging large
19 energy use facility" means an emerging large energy use facility with
20 an increase of 20,000 square feet or more dedicated for housing
21 working servers or an increase of 20 megawatts or more in the
22 facility's maximum aggregate contract demand, where the increase
23 occurred on or after July 1, 2026.

24 **Sec. 7.** RCW 70A.65.120 and 2021 c 316 s 14 are each amended to
25 read as follows:

26 (1) The legislature intends by this section to allow all
27 consumer-owned electric utilities and investor-owned electric
28 utilities subject to the requirements of chapter 19.405 RCW, the
29 Washington clean energy transformation act, to be eligible for
30 allowance allocation as provided in this section in order to mitigate
31 the cost burden of the program on electricity customers, other than,
32 starting January 1, 2028, those customers that are emerging large
33 energy use facilities as defined in section 2 of this act. For no-
34 cost allowances distributed starting in calendar year 2028 for
35 emissions year 2029, the department may not provide allowance
36 allocation to mitigate the cost burden of the program on electricity
37 customers that are emerging large energy use facilities as defined in
38 section 2 of this act.

1 (2) (a) By October 1, 2022, the department shall adopt rules, in
2 consultation with the department of commerce and the utilities and
3 transportation commission, establishing the methods and procedures
4 for allocating allowances for consumer-owned and investor-owned
5 electric utilities. The rules must take into account the cost burden
6 of the program on electricity customers.

7 (b) By October 1, 2022, the department shall adopt an allocation
8 schedule by rule, in consultation with the department of commerce and
9 the utilities and transportation commission, for the first compliance
10 period for the provision of allowances at no cost to consumer-owned
11 and investor-owned electric utilities. This allocation must be
12 consistent with a forecast, that is approved by the appropriate
13 governing board or the utilities and transportation commission, of
14 each utility's supply and demand, and the cost burden resulting from
15 the inclusion of the covered entities in the first compliance period.

16 (c) By October 1, 2026, the department shall adopt an allocation
17 schedule by rule, in consultation with the department of commerce and
18 the utilities and transportation commission, for the provision of
19 allowances for the second compliance period at no cost to consumer-
20 owned and investor-owned electric utilities. This allocation must be
21 consistent with a forecast, that is approved by the appropriate
22 governing board or the utilities and transportation commission, of
23 each utility's supply and demand, and the cost burden resulting from
24 the inclusion of covered entities in the second compliance period.
25 The allowances included in this schedule must reflect the increased
26 scope of coverage in the electricity sector relative to the program
27 budget of allowances established in 2022.

28 (d) By October 1, (~~2028~~) 2030, the department shall adopt an
29 allocation schedule by rule, in consultation with the department of
30 commerce and the utilities and transportation commission, for the
31 provision of allowances at no cost to consumer-owned and investor-
32 owned electric utilities for the compliance periods contained within
33 calendar years 2031 through 2045 consistent with subsection (1) of
34 this section. This allocation must be consistent with a forecast,
35 that is approved by the appropriate governing board or the utilities
36 and transportation commission, of each utility's supply and demand,
37 and the cost burden resulting from the inclusion of the covered
38 entities in the compliance periods. The rule developed under this
39 subsection (2) (d) may prescribe an amount of allowances allocated at
40 no cost that must be consigned to auction by consumer-owned and

1 investor-owned electric utilities. However, utilities may use
2 allowances for compliance equal to their covered emissions in any
3 calendar year they were not subject to potential penalty under RCW
4 19.405.090. Under no circumstances may utilities receive any free
5 allowances after 2045.

6 (3)(a) During the first compliance period, allowances allocated
7 at no cost to consumer-owned and investor-owned electric utilities
8 may be consigned to auction for the benefit of ratepayers, deposited
9 for compliance, or a combination of both. The rules adopted by the
10 department under subsection (2) of this section must include
11 provisions for directing revenues generated under this subsection to
12 the applicable utilities.

13 (b) By October 1, 2026, the department, in consultation with the
14 department of commerce and the utilities and transportation
15 commission, must adopt rules governing the amount of allowances
16 allocated at no cost under subsection (2)(c) of this section that
17 must be consigned to auction. For calendar year 2030, electric
18 utilities may use allowances for compliance equal to their covered
19 emissions if not subject to potential penalty under RCW 19.405.090.

20 (4) The benefits of all allowances consigned to auction under
21 this section must be used by consumer-owned and investor-owned
22 electric utilities for the benefit of ratepayers, with the first
23 priority the mitigation of any rate impacts to low-income customers.
24 Starting for no-cost allowances provided for emissions year 2029, the
25 benefits of allowances consigned to auction under this section may
26 not be used by consumer-owned and investor-owned electric utilities
27 for the primary benefit of emerging large energy use facilities.

28 (5) If an entity is identified by the department as an emissions-
29 intensive, trade-exposed industry under RCW 70A.65.110, unless
30 allowances have been otherwise allocated for electricity-related
31 emissions to the entity under RCW 70A.65.110 or to a consumer-owned
32 utility under this section, the department shall allocate allowances
33 at no cost to the electric utility or power marketing administration
34 that is providing electricity to the entity in an amount equal to the
35 forecasted emissions for electricity consumption for the entity for
36 the compliance period.

37 (6) The department shall allow for allowances to be transferred
38 between a power marketing administration and electric utilities and
39 used for direct compliance.

1 (7) Rules establishing the allocation of allowances to consumer-
2 owned utilities and investor-owned utilities must consider, in a
3 manner consistent with subsection (1) of this section, the impact of
4 electrification of buildings, transportation, and industry on the
5 electricity sector.

6 (8) Nothing in this section affects the requirements of chapter
7 19.405 RCW.

8 (9) A consumer-owned utility that is party to a contract that
9 meets the following conditions must be issued allowances under this
10 section for emissions associated with imported electricity, in order
11 to prevent impairment of the value of the contract to either party:

12 (a) The contract does not address compliance costs imposed upon
13 the consumer-owned utility by the program created in this chapter;
14 and

15 (b) The contract was in effect as of July 25, 2021, and expires
16 no later than the end of the first compliance period.

17 (10) By July 31st each year, starting in calendar year 2026, each
18 utility must provide to the department a list of existing and
19 forecast retail customers that are emerging large energy use
20 facilities to enable the department to provide allowance allocation
21 consistent with subsection (1) of this section. For each facility the
22 utility must indicate the forecast maximum delivery of power to the
23 facility for the following four years, forecast annual retail load in
24 megawatt-hours for the following four years, customer name, and
25 facility type. The department may update these reporting requirements
26 by rule.

27 NEW SECTION. Sec. 8. A new section is added to chapter 19.29A
28 RCW to read as follows:

29 (1) For any behind the meter energy system project, owned by an
30 emerging large energy use facility, the facility receiving power from
31 the system must ensure that any work associated with such a project
32 will be performed by a prime contractor and its subcontractors in a
33 way that includes community workforce agreements or project labor
34 agreements, and the payment of area standard prevailing wages and
35 apprenticeship utilization requirements.

36 (2) Community workforce agreements and project labor agreements
37 are self-contained, stand-alone agreements, and that by virtue of
38 having become bound to such an agreement or agreements, neither the

1 prime contractor nor the subcontractors are obligated to sign any
2 other local, area, or national agreement.

3 (3) Nothing in this section supersedes RCW 19.28.091 or
4 19.28.261.

5 (4) For the purposes of this section:

6 (a) "Project labor agreement" and "community workforce agreement"
7 means a prehire collective bargaining agreement with one or more
8 labor organizations that establishes the terms and conditions of
9 employment for a specific construction project and is an agreement
10 described in 29 U.S.C. Sec. 158(f).

11 (b) "Terms and conditions of employment for a specific
12 construction project" means the project labor agreement or community
13 workforce agreement is a single agreement covering all labor
14 organizations representing the building and construction employees
15 involved in the project and covering all contractors and
16 subcontractors working on the project.

17 NEW SECTION. **Sec. 9.** A new section is added to chapter 82.08
18 RCW to read as follows:

19 (1)(a) An exemption from the tax imposed by RCW 82.08.020 is
20 provided for sales to qualifying businesses and to qualifying tenants
21 of eligible server equipment to be installed, without intervening
22 use, in an eligible computer data center to which a valid exemption
23 certificate applies, and to charges made for labor and services
24 rendered in respect to installing eligible server equipment.

25 (b) This exemption also applies to sales to qualifying businesses
26 and to qualifying tenants of eligible power infrastructure, including
27 labor and services rendered in respect to constructing, installing,
28 repairing, altering, or improving eligible power infrastructure at an
29 eligible computer data center for which an exemption certificate has
30 been issued.

31 (c) Each calendar year, the department may issue no more than one
32 certificate for an exemption under this section.

33 (d) No new exemption certificates may be issued on or after July
34 1, 2030.

35 (2)(a) In order to obtain an exemption certificate under this
36 section, a qualifying business or a qualifying tenant must submit an
37 application to the department for an exemption certificate. The
38 application must include the information necessary, as required by
39 the department, to determine that a business or tenant qualifies for

1 the exemption under this section. The department must issue exemption
2 certificates to qualifying businesses and qualifying tenants. The
3 department may assign a unique identification number to each
4 exemption certificate issued under this section.

5 (b) A qualifying business or a qualifying tenant claiming the
6 exemption under this section must present the seller with an
7 exemption certificate in a form and manner prescribed by the
8 department. The seller must retain a copy of the certificate for the
9 seller's files.

10 (c) The exemption certificate is effective on the date the
11 application is received by the department, which is deemed to be the
12 date of issuance. Only purchases on or after the date of issuance
13 qualify for the exemption under this section. No tax refunds are
14 authorized for purchases made before the effective date of the
15 exemption certificate.

16 (d) Exemption certificates expire one year after the date of
17 issuance, unless construction has been commenced.

18 (3) (a) (i) Within six years of the date that the department issued
19 an exemption certificate under this section to a qualifying business
20 or a qualifying tenant with respect to an eligible computer data
21 center, the qualifying business or qualifying tenant must establish
22 that net employment assigned to an eligible computer data center has
23 increased by a minimum of:

24 (A) Thirty-five family wage employment positions; or, if lower

25 (B) Three family wage employment positions for each 20,000 square
26 feet of space or less that is newly dedicated to housing working
27 servers at the eligible computer data center. For qualifying tenants,
28 the number of family wage employment positions that must be increased
29 under this subsection (3) (a) (i) (B) is based only on the space
30 occupied by the qualifying tenant in the eligible computer data
31 center.

32 (ii) After the minimum number of family wage employment positions
33 as required under (a) (i) of this subsection (3) is established, a
34 qualifying business or a qualifying tenant must maintain the minimum
35 family wage employment positions required under (a) (i) of this
36 subsection (3) while the exemption certificate is valid.

37 (b) In calculating the net increase in family wage employment
38 positions:

1 (i) The owner of an eligible computer data center, in addition to
2 its own net increase in family wage employment positions, may
3 include:

4 (A) The net increase, since the date of issuance of the
5 qualifying business's exemption certificate, in family wage
6 employment positions employed by qualifying tenants; and

7 (B) The net increase in family wage employment positions
8 described in (c) of this subsection (3).

9 (ii)(A) Qualifying tenants, in addition to their own net increase
10 in family wage employment positions, may include:

11 (I) A portion of the net increase in family wage employment
12 positions employed by the owner; and

13 (II) A portion of the net increase in family wage employment
14 positions described in (c) of this subsection (3).

15 (B) The portion of the net increase in family wage employment
16 positions to be counted under (b)(ii) of this subsection (3) by each
17 qualifying tenant is equal to the net increase in family wage
18 employment positions assigned to an eligible computer data center as
19 described in (b)(ii)(A)(I) and (II) of this subsection (3),
20 multiplied by the percentage of total space within the eligible
21 computer data center occupied by the qualifying tenant. Any
22 combination of qualifying business and qualifying tenant family wage
23 employment positions may meet this requirement.

24 (C) In the instance of an existing data center facility that was
25 ineligible, regardless of the date of commencement of construction,
26 that later obtains an exemption certificate under this section, the
27 data center may count the existing employment positions that are
28 dedicated to the data center toward the new family wage employment
29 position requirements if the employment positions meet the
30 requirements of a family wage employment position, as described in
31 (c)(i)(A) of this subsection (3), other than the requirement that the
32 position did not exist or had not previously been filled as of the
33 date that the department issued an exemption certificate.

34 (c)(i) For purposes of this subsection:

35 (A)(I) "Family wage employment positions" are new permanent
36 employment positions requiring 40 hours of weekly work, or their
37 equivalent, on a full-time basis assigned to an eligible computer
38 data center and receiving a wage equivalent to or greater than 125
39 percent of the per capita personal income of the county in which the
40 qualified project is located as published by the employment security

1 department. The per capita personal income to be used to determine
2 qualification for any year is the amount that was established for the
3 immediate prior year.

4 (II) An employment position may not be counted as a family wage
5 employment position unless the employment position is entitled to
6 health insurance coverage provided by the employer of the employment
7 position.

8 (B) "New permanent employment position" means an employment
9 position that did not exist or that had not previously been filled as
10 of the date that the department issued an exemption certificate to
11 the qualifying business or qualifying tenant of an eligible computer
12 data center, as the case may be, except as provided in (b)(ii)(C) of
13 this subsection (3).

14 (ii)(A) Family wage employment positions include positions filled
15 by employees of the qualifying business and by employees of
16 qualifying tenants.

17 (B) Family wage employment positions also include individuals
18 performing work at an eligible computer data center as an independent
19 contractor hired by the owner of the eligible computer data center or
20 as an employee of an independent contractor hired by the owner of the
21 eligible computer data center, if the work is necessary for the
22 operation of the computer data center, such as security and building
23 maintenance, and provided that all of the applicable requirements in
24 (c) of this subsection (3) are met.

25 (d)(i) For a qualifying business or qualifying tenant that does
26 not meet the requirements of this subsection (3), previously exempted
27 sales and use taxes are immediately due and payable and any exemption
28 certificate issued to that qualifying business or qualifying tenant
29 under this section is canceled, except as described in (d)(iii) of
30 this subsection (3).

31 (ii) The department of labor and industries must, at the request
32 of the department, assist in determining whether the requirements of
33 this subsection (3) have been met.

34 (iii) If the department, with the assistance of the department of
35 labor and industries, finds that a failure to meet the requirements
36 of this subsection (3) is due to circumstances beyond the control of
37 the qualifying business or qualifying tenant including, but not
38 limited to, a declaration of an economic recession, pandemic, or
39 natural disaster affecting data center operations, the department may

1 provide exceptions or extensions to the requirements of this
2 subsection (3).

3 (iv) Any repayment of taxes triggered by the failure of a
4 qualifying business or qualifying tenant to meet the requirements of
5 this subsection (3) must be calculated in proportion to the duration
6 of time for which any applicable requirement was not met.

7 (v) If the department is notified that a qualifying business or
8 qualifying tenant fails to meet the requirements of this subsection
9 (3), the department may require a qualifying business or qualifying
10 tenant to submit records necessary to determine whether the
11 requirements have been met.

12 (4) For exemption certificates issued:

13 (a) Within three years after being placed in service, the
14 qualifying business operating a newly constructed data center must
15 certify to the department that it has attained certification under
16 one or more of the following sustainable design or green building
17 standards:

18 (i) BREEAM for new construction or BREEAM in-use;

19 (ii) Energy star;

20 (iii) Envision;

21 (iv) ISO 50001-energy management;

22 (v) LEED for building design and construction or LEED for
23 operations and maintenance;

24 (vi) Green globes for new construction or green globes for
25 existing buildings;

26 (vii) UL 3223; or

27 (viii) Other reasonable standards approved by the department.

28 (b) The department may require qualifying businesses and
29 qualifying tenants to submit records necessary to verify the
30 requirements under (a) of this subsection have been met.

31 (c) (i) For a qualifying business or qualifying tenant that does
32 not meet the requirements of (a) of this subsection (4), all
33 previously exempted sales and use taxes may be immediately due and
34 payable, any exemption certificate issued to that qualifying business
35 or qualifying tenant under this section is canceled, and an
36 additional 10 percent penalty is assessed, except as described in
37 (c) (ii) of this subsection (4).

38 (ii) If the department finds that a failure to meet the
39 requirements of this subsection (4) is due to circumstances beyond
40 the control of the qualifying business or qualifying tenant

1 including, but not limited to, a declaration of an economic
2 recession, pandemic, or natural disaster affecting data center
3 operations, the department may, at its discretion, provide exceptions
4 or extensions to the requirements of this subsection (4). The
5 department may, at its discretion, coordinate with agencies with
6 relevant expertise to assist in determining whether the requirements
7 have been met.

8 (5) A qualifying business or a qualifying tenant claiming the
9 exemption under this section is encouraged to take direct steps to
10 adopt practices to mitigate negative environmental impacts resulting
11 from expanded use of data centers, including through:

12 (a) Coordinating with the industrial waste coordination program
13 established under RCW 43.31.625 to identify and provide technical
14 assistance in implementing industrial symbiosis projects;

15 (b) To the extent possible, procuring or contracting for power
16 from renewable sources;

17 (c) Adopting practices to improve the energy efficiency of
18 existing data centers, including through upgrading and consolidating
19 technology, managing data center airflow, and adjusting and improving
20 heating, ventilation, and air conditioning systems; and

21 (d) Taking actions to conserve, reuse, and replace water. This
22 includes using water efficient fixtures and practices; treating,
23 infiltrating, and harvesting rainwater; recycling water before
24 discharging; partnering with local water utilities to use discharged
25 water for irrigation and other water conservation purposes; using
26 reclaimed water where possible for data center operations; and
27 supporting water restoration in local watersheds.

28 (6) A qualifying business or a qualifying tenant claiming an
29 exemption under this section or section 10 of this act must complete
30 an annual tax performance report with the department as required
31 under RCW 82.32.534. The report must identify construction firm names
32 and employment levels used for constructing, renovating, or
33 remodeling the data centers.

34 (7) (a) The certificate holder may not at any time assign or
35 transfer a certificate without the prior written consent of the
36 department. The department must allow certificate transfers if the
37 certificate holder meets the following requirements:

38 (i) The certificate assignee or transferee is qualified to do
39 business in the state;

1 (ii) The assignee or transferee acknowledges the transfer of the
2 certificate in writing;

3 (iii) The assignee or transferee agrees to keep and perform all
4 the terms of the certificates; and

5 (iv) An assignment or transfer of the certificate is to an entity
6 that:

7 (A) Controls, is controlled by, or under common control with, the
8 certificate holder;

9 (B) Acquires all or substantially all of the stock or assets of
10 the certificate holder; or

11 (C) Is the resulting entity of a merger or consolidation with the
12 certificate holder.

13 (b) In the event the assignee or transferee acquires eligible
14 server equipment in a qualifying asset sale under (a)(iv)(B) of this
15 subsection, the purchaser shall be deemed to purchase the eligible
16 server equipment pursuant to the transferred certificate.

17 (8) The definitions in this subsection apply throughout this
18 section unless the context clearly requires otherwise.

19 (a) "Affiliated" means that one person has a direct or indirect
20 ownership interest of at least 20 percent in another person.

21 (b) "Building" means a fully enclosed structure with a weather
22 resistant exterior wall envelope or concrete or masonry walls
23 designed in accordance with the requirements for structures under
24 chapter 19.27 RCW.

25 (c) "Certificate of occupancy" means the certificate of occupancy
26 issued by a local governing authority for the structure or structures
27 which comprise the newly constructed eligible computer data center.

28 (d)(i) "Computer data center" means a facility comprised of one
29 or more buildings, which may be comprised of multiple businesses,
30 constructed specifically, and used primarily, to house working
31 servers, where the facility has the following characteristics: (A)
32 Uninterruptible power supplies, generator backup power, or both; (B)
33 sophisticated fire suppression and prevention systems; and (C)
34 enhanced physical security, such as: Restricted access to the
35 facility to selected personnel; permanent security guards; video
36 camera surveillance; an electronic system requiring passcodes,
37 keycards, or biometric scans, such as hand scans and retinal or
38 fingerprint recognition; or similar security features.

39 (ii) For a computer data center comprised of multiple buildings,
40 each separate building constructed specifically, and used primarily,

1 to house working servers is considered a computer data center if it
2 has all of the characteristics listed in (d)(i)(A) through (C) of
3 this subsection (8).

4 (iii) A facility comprised of one building or more than one
5 building must have a combined square footage of at least 100,000
6 square feet.

7 (e) "Electronic data storage and data management services"
8 include, but are not limited to: Providing data storage and backup
9 services, providing computer processing power, hosting enterprise
10 software applications, and hosting websites. The term also includes
11 providing services such as email, web browsing and searching, media
12 applications, and other online services, regardless of whether a
13 charge is made for such services.

14 (f)(i) "Eligible computer data center" means a computer data
15 center:

16 (A) Located in a county east of the Cascades that borders another
17 state and has a population of at least 500,000 persons;

18 (B) Having at least 20,000 square feet dedicated to housing
19 working servers; and

20 (C) For which the commencement of construction occurs after June
21 30, 2026, and before July 1, 2029.

22 (ii) For purposes of this section, "commencement of construction"
23 means the date that a building permit is issued under the building
24 code adopted under RCW 19.27.031 for construction of the computer
25 data center. "Commencement of construction" does not include soil
26 testing, site clearing and grading, site preparation, or any other
27 related activities that are initiated before the issuance of a
28 building permit for the construction of the foundation of a computer
29 data center.

30 (g) "Eligible power infrastructure" means all fixtures and
31 equipment owned by a qualifying business or qualifying tenant and
32 necessary for the transformation, distribution, or management of
33 electricity that is required to operate eligible server equipment
34 within an eligible computer data center. The term includes wiring;
35 cogeneration equipment; and associated fixtures and equipment, such
36 as electrical switches, batteries, and distribution, testing, and
37 monitoring equipment. "Eligible power infrastructure" does not
38 include substations or backup generators that use diesel fuel.

39 (h) "Eligible server equipment" means:

1 (i) For a qualifying business whose computer data center
2 qualifies as an eligible computer data center, "eligible server
3 equipment" means the original server equipment installed in a
4 building within an eligible computer data center on or after July 1,
5 2026. Server equipment installed in movable or fixed stand-alone,
6 prefabricated, or modular units, including intermodal shipping
7 containers, is not "directly installed in a building."

8 (ii) For a qualifying tenant who leases space within an eligible
9 computer data center, "eligible server equipment" means the original
10 server equipment installed within the space it leases from an
11 eligible computer data center with an exemption certificate on or
12 after July 1, 2026.

13 (i) "Qualifying business" means a business entity that exists for
14 the primary purpose of engaging in commercial activity for profit and
15 that is the owner of an eligible computer data center. "Qualifying
16 business" does not include the state or federal government or any of
17 their departments, agencies, and institutions; tribal governments;
18 political subdivisions of this state; or any municipal, quasi-
19 municipal, public, or other corporation created by the state or
20 federal government, tribal government, municipality, or political
21 subdivision of the state.

22 (j) "Qualifying tenant" means a business entity that exists for
23 the primary purpose of engaging in commercial activity for profit and
24 that leases space from a qualifying business within an eligible
25 computer data center. "Qualifying tenant" does not include the state
26 or federal government or any of their departments, agencies, and
27 institutions; tribal governments; political subdivisions of this
28 state; or any municipal, quasi-municipal, public, or other
29 corporation created by the state or federal government, tribal
30 government, municipality, or political subdivision of the state. The
31 term also does not include a lessee of space in an eligible computer
32 data center if the lessee and lessor are affiliated and that space
33 will be used by the lessee to house server equipment that replaces
34 server equipment previously installed and operated in that eligible
35 computer data center by the lessor or another person affiliated with
36 the lessee.

37 (k) "Server equipment" means the computer hardware located in an
38 eligible computer data center and used exclusively to provide
39 electronic data storage and data management services, including cloud
40 services, for internal use by the owner or lessee of the computer

1 data center, for clients of the owner or lessee of the computer data
2 center, or both. "Server equipment" also includes computer software
3 necessary to operate the computer hardware. "Server equipment" does
4 not include personal computers, the racks upon which the server
5 equipment is installed, and computer peripherals such as keyboards,
6 monitors, printers, and mice.

7 NEW SECTION. **Sec. 10.** A new section is added to chapter 82.12
8 RCW to read as follows:

9 (1)(a) An exemption from the tax imposed by RCW 82.12.020 is
10 provided for the use by qualifying businesses or qualifying tenants
11 of eligible server equipment to be installed, without intervening
12 use, in an eligible computer data center for which an exemption
13 certificate under section 9 of this act has been issued, and to the
14 use of labor and services rendered in respect to installing such
15 server equipment.

16 (b) This exemption also applies to the use by a qualifying
17 business or qualifying tenant of eligible power infrastructure,
18 including labor and services rendered in respect to installing,
19 repairing, altering, or improving such infrastructure at an eligible
20 computer data center for which an exemption certificate under section
21 9 of this act has been issued.

22 (2) A qualifying business or a qualifying tenant is not eligible
23 for the exemption under this section unless the department issued an
24 exemption certificate to the qualifying business or a qualifying
25 tenant for the exemption provided in section 9 of this act.

26 (3) The definitions and requirements in section 9 of this act
27 apply to this section.

28 **Sec. 11.** RCW 82.08.988 and 2022 c 267 s 7 are each amended to
29 read as follows:

30 From June 9, 2022, in order to obtain the exemption provided in
31 RCW 82.08.986 (~~($\text{\textcircled{e}}$)~~), 82.08.9861, or section 9 of this act, a
32 qualifying business or qualifying tenant must certify to the
33 department that, for new construction work to be performed on the
34 site of the computer data center, the computer data center receiving
35 an exemption under RCW 82.08.986 (~~($\text{\textcircled{e}}$)~~), 82.08.9861, or section 9 of
36 this act will be constructed by the prime contractor and its
37 subcontractors in a way that includes community workforce agreements
38 or project labor agreements and the payment of area standard

1 prevailing wages and apprenticeship utilization requirements,
2 provided the following apply:

3 (1) The owner and the prime contractor and all of its
4 subcontractors regardless of tier have the absolute right to select
5 any qualified and responsible bidder for the award of contracts on a
6 specified project without reference to the existence or nonexistence
7 of any agreements between such bidder and any party to such project
8 labor agreement, and only when such bidder is willing, ready, and
9 able to become a party to, signs a letter of assent, and complies
10 with such agreement or agreements, should it be designated the
11 successful bidder; and

12 (2) It is understood that this is a self-contained, stand-alone
13 agreement, and that by virtue of having become bound to such
14 agreement or agreements, neither the project contractor nor the
15 subcontractors are obligated to sign any other local, area, or
16 national agreement.

17 NEW SECTION. **Sec. 12.** (1) This section is the tax preference
18 performance statement for the tax preferences contained in sections 9
19 and 10, chapter . . . , Laws of 2026 (sections 9 and 10 of this act).
20 This performance statement is only intended to be used for subsequent
21 evaluation of the tax preferences. It is not intended to create a
22 private right of action by any party or be used to determine
23 eligibility for preferential tax treatment.

24 (2) The legislature categorizes these sales and use tax
25 exemptions on eligible server equipment and eligible power
26 infrastructure equipment at eligible computer data centers as ones
27 intended to: Induce certain designated behavior by taxpayers, improve
28 industry competitiveness, create or retain jobs, and reduce
29 structural inefficiencies in the tax structure, as indicated in RCW
30 82.32.808(2) (a), (b), (c), and (d).

31 (3) It is the legislature's specific public policy objective to
32 improve industry competitiveness and to increase, create, or retain
33 jobs in computer data centers in counties located east of the
34 Cascades and bordering another state with a population over 500,000,
35 as determined by the April 1, 2025, office of financial management
36 population estimates, thereby increasing family wage jobs.

37 (4) The joint legislative audit and review committee shall
38 conduct a review of the tax preference by July 1, 2029, and determine
39 if the tax preference is: (a) Generating capital investment in new

1 computer data centers; (b) generating state and local tax collections
2 from data center investment and operations; and (c) generating or
3 maintaining construction and trade jobs in the state. The audit shall
4 also compare the tax preference to the tax preferences of other
5 businesses to provide context for the effectiveness of the tax
6 preference. The audit must include comparison of the number of jobs
7 created; the duration of the jobs, short term and permanent; tax
8 revenue foregone per job; and direct and indirect economic
9 development impacts. To the extent practicable, the audit shall also
10 assess impacts on utility ratepayers and other relevant impacts to
11 consumers.

--- END ---