

HB 1960 -- Redline

Substitute to Bill -- Encouraging renewable energy in Washington through tax policy and investment in local communities.

Deletions ~~struck~~ · Insertions underlined

~~H-1664.1~~ H-1163.2 ~~SUBSTITUTE~~ HOUSE BILL 1960 State of Washington 69th Legislature 2025 Regular Session By ~~House Finance (originally sponsored by~~ Representatives Ramel, Berg, Doglio, Fitzgibbon, Parshley, Scott, Reed, and ~~Hill)~~ Hill ~~READ~~ Prefiled ~~FIRST~~ 02/11/25. ~~TIME 02/26/25.~~
Read first time 02/12/25.

Referred to Committee on Finance.

(1) All personal property used ~~primarily~~ exclusively for the generation of renewable energy in a qualified renewable energy facility that becomes operational on or after January 1, 2026, or a renewable energy facility that is repowered on or after January 1, 2026, is exempt from property taxation.

~~1 SHBHB~~ 1960 (2) All personal property used ~~primarily~~ exclusively for renewable energy storage in a qualified renewable energy facility that becomes operational on or after January 1, 2026, or a renewable energy facility that is repowered on or after January 1, 2026, is exempt from property taxation.

(1) All personal property used ~~primarily~~ exclusively for the generation of renewable energy in a qualified renewable energy facility that p.

~~2 SHBHB~~ 1960 becomes operational before January 1, 2026, is exempt from property taxation.

(2) All personal property used ~~primarily~~ exclusively for renewable energy storage in a qualified renewable energy facility that becomes operational before January 1, 2026, is exempt from property taxation.

(3)(a) The assessed value of the personal property exempted under this section must be excluded from the calculation of the property tax levy as provided in chapter 84.55 RCW pursuant to section ~~108~~ 107 of this act for any taxing district, other than the state, where the exempt personal property is located;

and (b)(i) For taxes levied for collection in calendar year 2027, the county assessor must use the most recent assessed valuation available to determine the value of any personal property exempted under this section to be removed from the assessment roll under section ~~108~~ 107 of this act;

and (ii) On or before June 30, 2026, if any personal property has been previously assessed under chapter 84.12 RCW, the department must provide the county assessor with the apportioned assessed value from the prior year to be removed from the assessment roll under section ~~108~~ 107 of this act.

~~3 SHBHB~~ 1960 (B) \$4,500 per year per megawatt of nameplate capacity of alternating current power for a qualified renewable energy generating system that uses solar energy to generate electricity if the system became operational on or after January 1, 2027, or was repowered on or after January 1, 2027.

(2) Beginning October 1, 2028, and every year thereafter, the renewable energy excise tax under subsection (1) of this section must be adjusted annually by the department ~~by for one inflation percent.~~

The ~~adjusted annual rate adjustment applies is at determined by multiplying the beginning rates in subsection (1) of this section by the following sum calendar of year, one starting plus with the January percentage 1, by 2029, which the most recent October consumer price index exceeds the consumer price index for October 2026 and rounding the result to the nearest \$1.~~

~~(3) No The adjustment taxes is must made before paid a semiannually calendar in year two if equal payments in the manner adjustment and would form result as prescribed by the department.~~

~~p-4~~ HB 1960 in the same or a lesser applicable rate than the applicable rate in the immediately preceding calendar year.

~~4 SHB 1960 (4) The taxes new imposed rates by take this effect chapter at are the in beginning addition of to any taxes imposed upon the same following persons calendar under year, chapter starting 82.04 with or January 82.161, RCW, 2029.~~

~~(5) (3) For The the taxes purposes imposed of by this section, chapter are in addition to any taxes imposed upon the following same definitions persons apply, under chapter 82.04 or 82.16 RCW.~~

(4) For the purposes of this section, the following definitions apply:

(e) "Renewable energy storage system" means ~~commercially battery available storage technology or that battery is energy capable storage of system retaining that electricity, can storing store the renewable energy for when a production period exceeds of demand time, and delivering release the energy electricity when after energy storage demand by increases chemical, and thermal, is mechanical, colocated or with other a means, qualified renewable energy generating system.~~

~~(1) In computing the tax imposed under this chapter, a credit is allowed for each person for the payment of a property tax on an item of personal property that qualifies for the exemption in section 101 of this act if the payment of the property tax occurred while the qualified renewable energy facility was under construction.~~

~~(2) The credit is equal to the amount of state or local property taxes paid while the qualified~~

~~renewable energy facility was under construction on items of personal property exempted under section 101 of this act.~~

~~(3) The credit must be claimed against taxes due for the same year that the personal property items become subject to the tax under p.~~

~~5 SHB 1960 this chapter.~~

~~The credit may be carried over to subsequent years.~~

~~The credit for a calendar year may not exceed the amount of tax otherwise due under this chapter for the same calendar year.~~

~~Refunds may not be granted in the place of the credit.~~

~~(4) Any person claiming the credit must file a form prescribed by the department that must include the amount of the credit claimed, an estimate of the taxable amount during the calendar year for which the credit is claimed, and such additional information as the department may prescribe.~~

~~NEW SECTION.~~

~~Sec.~~

~~105.~~

~~A new section is added to chapter 82.96 RCW to read as follows:~~

~~The allocation is based on the location of a qualified renewable energy generating system or renewable energy storage system taxed under section 103 of this act.~~

5 HB 1960 renewable energy generating system or renewable energy storage system taxed under section 103 of this act.

~~(c) The local portion of the revenue must be deposited in the local community investment account created in section ~~115~~114 of this act.~~

~~p-NEW SECTION.~~

~~6 SHB 1960 NEW SECTION.~~

~~106.~~105.

~~107.~~106.

~~108.~~107.

For taxes levied for collection in calendar year 2027, each taxing district, other than the state, that receives renewable energy excise tax revenues under section 103 of this act must have its highest lawful levy under this chapter permanently reduced by the amount of revenue based on the assessed value for property exempt under section 102 of this act that would have otherwise been levied.

6 HB 1960 highest lawful levy under this chapter permanently reduced by the amount of revenue based on the assessed value for property exempt under section 102 of this act that would have otherwise been levied.

~~109.~~108.

(b) Increases in assessed value due to construction of ((wind turbine, solar,)) biomass((,)) and geothermal facilities, if such facilities generate electricity and the property is not included elsewhere under this section for purposes of providing an additional ~~p-dollar amount.~~

~~7 SHB 1960 dollar amount.~~

~~Sec.p.~~

~~110.~~7 HB 1960 Sec.

~~109.~~

and ~~p-~~(5) Any increase in the assessed value of real property, as defined in RCW 39.114.010, within an increment area as designated by any local government under RCW 39.114.020 if the increase is not included elsewhere under this section.

~~8 SHB 1960 (5) Any increase in the assessed value of real property, as defined in RCW 39.114.010, within an increment area as designated by any local government under RCW 39.114.020 if the increase is not included elsewhere under this section.~~

~~111.~~110.

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

8 HB 1960 property tax levy rate of that annexing taxing district for the preceding year by the increase in assessed value in the annexing district resulting from:

~~p-Sec.~~

~~9111. SHB 1960 Sec.~~

~~112.~~

(b) For taxes levied for collection in 2027, a taxing district, other than the state, that received renewable energy excise tax revenues under section 103 of this act must reduce the levy in (a) of this subsection by the amount of the reduction under section ~~108~~107 of this act.

~~(2)p. The purpose of subsection (1)(a) of this section is to remove the incentive for a taxing district to maintain its tax levy at the maximum level permitted under this chapter, and to protect the future levy capacity of a taxing district that reduces its tax levy below the level that it otherwise could impose under this chapter, by removing the adverse consequences to future levy capacities resulting from such levy reductions.~~

9 HB 1960 (2) The purpose of subsection (1)(a) of this section is to remove the incentive for a taxing district to maintain its tax levy at the maximum level permitted under this chapter, and to protect the future levy capacity of a taxing district that reduces its tax levy below the level that it otherwise could impose under this chapter, by removing the adverse consequences to future levy capacities resulting from such levy reductions.

~~113.112.~~

The county legislative authority, or the taxing district's governing body if the district is a city, town, or other type of district, must hold the ~~p.~~hearing.

~~10 SHB 1960 hearing.~~

~~(i)p. New construction;~~

10 HB 1960 (i) New construction;

~~114.113.~~

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

11(c) SHB "Tax 1960 information" (b) "Return" means (i) a taxpayer's identity, (ii) the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability deficiencies, overassessments, or information tax return payments, whether taken from the taxpayer's books and records or claim any for other refund source, required (iii) by, whether the taxpayer's return was, is being, or provided will for be examined or permitted subject under, to the other laws investigation or processing, (iv) a part of this a state written which determination that is filed not with designated the as department a of precedent revenue and by, disclosed on pursuant behalf to of, RCW 82.32.410, or with a respect background file document relating to a person, written determination, and any (v) amendment to other or data supplement received thereto, by, including recorded supporting by, schedules, prepared attachments, by, furnished to, or lists collected that by are the supplemental department to, of or revenue part with of, respect to the return determination so of filed; the p.
~~(c)11 "TaxHB information"1960 means (i) a taxpayer's identity, (ii) the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability deficiencies, overassessments, or tax payments, whether taken from the taxpayer's books and records or any other source, (iii) whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, (iv) a part of a written determination that is not designated as a precedent and disclosed pursuant to RCW 82.32.410, or a background file document relating to a written determination, and (v) other data received by, recorded by, prepared by, furnished to, or collected by the department of revenue with respect to the determination of the existence, or possible existence, of liability, or the amount thereof, of a person under the laws of this state for a tax, penalty, interest, fine, forfeiture, or other imposition, or offense.~~

~~p.(3) This section does not prohibit the department of revenue from:~~

~~12 SHB 1960 (3) This section does not prohibit the department of revenue from:~~

(b) Disclosing, subject to such requirements and conditions as the director prescribes by rules adopted pursuant to chapter 34.05 RCW, such return or tax information regarding a taxpayer to such taxpayer or to such person or persons as that taxpayer may designate in a request for, or consent to, such disclosure, or to any other person, at the taxpayer's request, to the extent necessary to comply with a request for information or assistance made by the taxpayer to ~~such p.~~other person.

12 HB 1960 such other person.

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

~~13 SHB 1960 (e) Disclosing such return or tax information, for official purposes only, to the governor or attorney general, or to any state agency, or to any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions;~~

~~(h)p. Disclosing any such return or tax information to the proper officer of the internal revenue~~

~~service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of this state;~~

13 HB 1960 (h) Disclosing any such return or tax information to the proper officer of the internal revenue service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of this state;

(k) Disclosing, in a manner that is not associated with other tax information, the taxpayer name, entity type, business address, ~~p-~~mailing address, revenue tax registration numbers, reseller permit numbers and the expiration date and status of such permits, North American industry classification system or standard industrial classification code of a taxpayer, and the dates of opening and closing of business.

~~14 SHB 1960 mailing address, revenue tax registration numbers, reseller permit numbers and the expiration date and status of such permits, North American industry classification system or standard industrial classification code of a taxpayer, and the dates of opening and closing of business.~~

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

14 HB 1960 department for a filed tax warrant, judgment, or lien against the real property;

(t) Disclosing such return or tax information to the streamlined sales tax governing board, member states of the streamlined sales tax ~~p-~~governing board, or authorized representatives of such board or states, for the limited purposes of:

~~15 SHB 1960 governing board, or authorized representatives of such board or states, for the limited purposes of:~~

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

~~or~~15 (y)HB 1960 (x) Disclosing to any local return taxing or officials, tax including information county to assessors and individual treasurers, when the identity return and or tax information of is persons related subject directly to the that renewable person's energy individual excise liability, taxes under part section of 103a of marital this community, act for associated amounts with due the under tax distribution warrant issued under section the 105 authority of this RCW act, 59.30.090 or 82.32.210;

or (y) Disclosing to local taxing officials, including county assessors or treasurers, the identity and tax information of persons subject to the renewable energy excise tax under section 103 of this act associated with the tax distribution under section 104 of this act.

However, the department may not disclose general ledgers, sales or cash receipt ~~p-~~journals, check registers, accounts receivable/payable ledgers, general journals, financial statements, expert's workpapers, income tax returns, state tax returns, tax return workpapers, or other similar data, materials, or documents.

~~16 SHB 1960 journals, check registers, accounts receivable/payable ledgers, general journals, financial statements, expert's workpapers, income tax returns, state tax returns, tax return workpapers, or other similar data, materials, or documents.~~

(c) The person in possession of the data, materials, or documents to be disclosed by the department has twenty days from the receipt of the written request required under (b) of this subsection to petition the superior court of the county in which the petitioner resides for ~~injunctive~~p. relief.

16 HB 1960 injunctive relief.

Notwithstanding anything else to the contrary in this section, a person served with a subpoena under RCW 82.32.117 may ~~p-~~disclose the existence or content of the subpoena to that person's legal counsel.

~~17 SHB 1960 disclose the existence or content of the subpoena to that person's legal counsel. 115.114.~~

~~The p. local community investment account is created in the state treasury.~~

~~All 17 receipts~~HB from 1960 the The excise tax imposed by section 103 of this act and allocated to the local counties community and investment local account taxing is districts created in section 105(1) of this act must be deposited into the account, state treasury.

~~Moneys~~All must receipts be from distributed the excise tax imposed by section 103 of this act and allocated to the respective local county counties treasurers and pursuant local to taxing districts in section 105(2) 104(1) of this act, act must be deposited into the account.

~~Expenditures~~Moneys from must the account may be used distributed for to the local respective community county

~~investments~~~~treasurers~~ ~~contained pursuant into sections~~~~section 202, 104(2) 203, and 204~~ of this act.
~~116, 115.~~

All receipts from the ((production excise tax in RCW 82.96.010)) renewable energy excise tax imposed pursuant to section 103 of this act and allocated to the state pursuant to section ~~105(1)~~104(1) of this act must be deposited in the account.

(2) The total amount appropriated to qualified counties and the qualified school districts within those counties must be in proportion to the amount of production excise tax paid by renewable ~~p-~~energy systems located in those counties and must be distributed as follows:

~~18 SHB 1960 energy systems located in those counties and must be distributed as follows:~~

(b) "Qualified federally recognized Indian tribe" means a federally recognized Indian tribe with rights or lands reserved or ~~protected~~p. ~~by federal treaty, statute, or executive order that are potentially impacted by a renewable energy system that receives a tax exemption under RCW 84.36.680 and pays the production excise tax under RCW 82.96.010.~~

18 HB 1960 protected by federal treaty, statute, or executive order that are potentially impacted by a renewable energy system that receives a tax exemption under RCW 84.36.680 and pays the production excise tax under RCW 82.96.010.

Encouraging such developments will help achieve state clean energy goals under the clean energy transformation act, achieve energy reliability and affordability, and ~~p-ensure that the economic benefits of these projects will accrue to the benefit of the local community.~~

~~19 SHB 1960 ensure that the economic benefits of these projects will accrue to the benefit of the local community.~~

Through the program, the department must provide matching funds, on a first-come, first-served basis, for each eligible project in an amount that increases commensurately with increases in the value of the contribution to the local investment commitment made by the project developer and the nameplate storage and generation capacity ~~of p.-the qualifying energy project.~~

19 HB 1960 of the qualifying energy project.

~~p-(A) Located entirely within a city, the city is the primary jurisdiction;~~

~~20 SHB 1960 (A) Located entirely within a city, the city is the primary jurisdiction;~~

~~(b)p. Jurisdictions entering into local investment commitments finalized between January 1, 2023, and the effective date of this section are eligible for grants under this section and are not required to meet the criteria in (a) of this subsection.~~

20 HB 1960 (b) Jurisdictions entering into local investment commitments finalized between January 1, 2023, and the effective date of this section are eligible for grants under this section and are not required to meet the criteria in (a) of this subsection.

~~p-(ii) Notify, and offer to meet with, the department of archaeology and historic preservation regarding the geographical location, detailed scope of the proposed project, preliminary application details available to federal, state, or local jurisdictions, and all publicly available materials;~~

~~21 SHB 1960 (ii) Notify, and offer to meet with, the department of archaeology and historic preservation regarding the geographical location, detailed scope of the proposed project, preliminary application details available to federal, state, or local jurisdictions, and all publicly available materials;~~

~~(b)p. The department may expend up to five percent of the funds appropriated for the program for administrative costs.~~

21 HB 1960 (b) The department may expend up to five percent of the funds appropriated for the program for administrative costs.

~~(a)(i)(a) "Energy"Program" storage system" means commercially available technology that is capable of retaining electricity, storing the renewable energy for development a local period investment of commitment time, matching and grant delivering program the established electricity in after this storage section. by chemical, thermal, mechanical, or other means.~~

~~(ii)(b) "Energy"Project storage developer" system" means does a not person include that enters into a solar local or investment wind commitment energy associated production with facility, a qualifying energy project.~~

(b)(c) "Program"Qualifying energy project" means the a renewable battery energy development storage local facility investment and commitment a matching wind grant or program solar established energy in production facility, associated facilities, and any combination thereof, constructed after the effective date of this section, section and that is located in a county or city that has entered into a local investment commitment with the project developer.

~~p-~~

~~22 SHB 1960 (c) "Project developer" means a person that enters into a local investment commitment associated with a qualifying energy project.~~

~~(d) "Qualifying energy project" means an energy storage system, a wind or solar energy production facility, associated facilities, or any combination thereof, constructed after the effective date of~~

~~this section and that is located in a county or city that has entered into a local investment commitment with the project developer.~~

(1)(a) ~~To~~For ~~be~~purposes ~~eligible~~of ~~for~~ the grant program in section 202 of this act, a county or city ordinance or other restriction that limits the siting of a wind qualifying energy project ~~may~~as not follows contain constitutes standardsa thatde arefacto moremoratoria restrictiveon than the following:~~development of qualifying energy projects:~~

~~(E)p. For nonparticipating property boundary lines:~~

22 HB 1960 (E) For nonparticipating property boundary lines:

1.1 times the maximum blade tip height of the wind tower to the ~~edge~~center point of the public road ~~right-of-right-of-way;-way;~~

~~p.(ii) Requirements that a wind tower be sited so that industry standard computer modeling indicates that any occupied community building or nonparticipating residence not experience 30 hours or more per year of shadow flicker under planned operating conditions;~~

~~23 SHB 1960 (ii) Requirements that a wind tower be sited so that industry standard computer modeling indicates that any occupied community building or nonparticipating residence not experience 30 hours or more per year of shadow flicker under planned operating conditions;~~

(b) ~~To~~For ~~be~~purposes ~~eligible~~of ~~for~~ the grant program in section 202 of this act, a county or city ordinance or other restriction that limits the siting of a solar qualifying energy project ~~may~~as not follows contain constitutes standardsa morede restrictivefacto thanmoratoria on the following:~~development of qualifying energy projects:~~

(ii) A requirement for commercial solar energy facilities to be sited so that the facility's perimeter is enclosed by fencing having a height of ~~10~~25 feet or more;

~~(iii)p. A requirement for commercial solar energy facilities to be sited so that components of the solar panel must have a height of 20 feet or less above ground when the facility's arrays are at full tilt.~~

~~(c)23 ToHB be1960 eligible(iii) forA therequirement grantfor programcommercial insolar sectionenergy 202facilities ofto thisbe act,sited aso countythat orcomponents cityof ordinance the orsolar otherpanel restrictionmust thathave limitsa theheight siting of any20 typefeet ofor qualifyingless energyabove projectground maywhen notthe containfacility's standardsarrays moreare restrictiveat thanfull thetilt.. following:~~

~~(i)(c) NoiseFor limitationspurposes thatof arethe moregrant restrictiveprogram onin anysection type202 of qualifyingthis energyact, projecta thancounty theor limitationscity thatordinance applyor toother other, restriction similarthat typeslimits the siting of developmentsany ortype facilitiesqualifying inenergy project as follows constitutes a de facto moratoria on the jurisdiction;development of qualifying energy projects:~~

~~(ii)(i) ZoningSound regulationslimitations that disallow,are permanentlymore orrestrictive temporarily, on any type of qualifying energy projectsproject fromthan beingthe developedlimitations that apply to other, similar types of developments or p-facilities in the jurisdiction;~~

~~24(ii) SHBZoning 1960regulations operatedthat indisallow, anypermanently area zoned to allow industrial or agriculturaltemporarily, uses,qualifying exceptenergy forprojects regulationsfrom adoptedbeing underdeveloped RCWor 26.70A.060operated thatin areany necessaryarea zoned to preventallow conversionindustrial of agricultural resource lands of long-term commercial significance or to prevent operational interference with agricultural activitiesuses; on agricultural resource lands of long-term significance;~~

(iii) Application fees for qualifying energy projects that are ~~unreasonable;unreasonable~~ or that are not consistent with fees for projects in the jurisdiction with a similar capital value and cost;

(vii) Requirements that a qualifying energy project developer pay costs, fees, or other charges for road work that is not ~~rationalyspecifically relatedand oruniquely roughlyattributable~~ proportional to the construction or operation of a qualifying energy facility;

~~(2)(a)p. Qualifying energy projects that receive applicable permits to develop and operate from the jurisdiction in which the project is located, and which do not use the site certification process in chapter 80.50 RCW, are eligible for the grant program in section 202 of this act.~~

~~(b)24 InHB order1960 for(2)(a) aQualifying qualifying-energy projectprojects that receivesreceive siteapplicable certificationpermits underto chapterdevelop 80.50and RCWoperate tofrom be the eligiblejurisdiction forin which the grantproject programis inlocated, sectionand 202which ofdo thisnot act,use the primarysite jurisdictioncertification process in whichchapter the80.50 projectRCW, isare located mustin demonstratea tojurisdiction thethat departmentdoes thatnot thehave jurisdictiona hasde establishedfacto standardsmoratoria foron the development of qualifying energy projectsprojects, p-and are eligible for the grant program in section 202 of this act.~~

~~25(b) SHBIn 1960order for a qualifying energy project that arereceives moresite restrictivecertification thanunder thechapter applicable80.50 standardsRCW referencedto inbe subsectioneligible (1)(a),for (b),the orgrant (c)program in section 202 of this section,act, the primary jurisdiction in which the project is located must demonstrate to the department that the jurisdiction does not have a de facto~~

moratoria on qualifying energy developments and that the qualifying energy project development would have been eligible to receive applicable permits from the jurisdiction.

(d) "Participating property" means real property that is owned by the project developer or is the subject of a written agreement ~~between p. the project developer and the owner of the real property that provides the project developer an easement, option, lease, or license to use the real property for purposes of the qualifying energy project.~~

25 HB 1960 between the project developer and the owner of the real property that provides the project developer an easement, option, lease, or license to use the real property for purposes of the qualifying energy project.

p.(g) "Project developer" has the same meaning as in section 202 of this act.

~~26 SHB 1960 (g) "Project developer" has the same meaning as in section 202 of this act.~~

and ~~(B)p. Ensure that each hole or cavity created in the ground by the removal is filled with topsoil by the same type or a similar type as the predominant topsoil found on the property;~~

26 HB 1960 (B) Ensure that each hole or cavity created in the ground by the removal is filled with topsoil by the same type or a similar type as the predominant topsoil found on the property;

and ~~p.(iv) Clear, clean, and remove from the property each overhead power or communications line installed by the grantee on the property;~~

~~27 SHB 1960 (iv) Clear, clean, and remove from the property each overhead power or communications line installed by the grantee on the property;~~

(2) In order to qualify for the grant program established in section 202 of this act, a wind power facility agreement must provide that the grantee obtain and deliver to the landowner evidence of financial assurance meeting the requirements of this subsection to ~~secure p. the performance of the grantee's obligation to remove the grantee's wind power facilities located on the landowner's property as described in subsection (1) of this section.~~

27 HB 1960 secure the performance of the grantee's obligation to remove the grantee's wind power facilities located on the landowner's property as described in subsection (1) of this section.

(b) The amount of the financial assurance must be at least equal to the estimated amount by which the cost of removing the wind power facilities from the landowner's property and restoring the property ~~p.to as near as reasonably possible the condition of the property as of the date the agreement begins exceeds the salvage value of the wind power facilities, minus any portion of the value of the wind power facilities pledged to secure outstanding debt.~~

~~28 SHB 1960 to as near as reasonably possible the condition of the property as of the date the agreement begins exceeds the salvage value of the wind power facilities, minus any portion of the value of the wind power facilities pledged to secure outstanding debt.~~

~~(f)p. The grantee may not cancel financial assurance before the date the grantee has completed the grantee's obligation to remove the grantee's wind power facilities located on the landowner's property in the manner provided by this section, unless the grantee provides the landowner with replacement financial assurance at the time of or before the cancellation.~~

28 HB 1960 (f) The grantee may not cancel financial assurance before the date the grantee has completed the grantee's obligation to remove the grantee's wind power facilities located on the landowner's property in the manner provided by this section, unless the grantee provides the landowner with replacement financial assurance at the time of or before the cancellation.

(3) Nothing in this section requires a wind energy production facility to meet the decommissioning standards established in ~~p.subsection (1) of this section or provide the financial assurance described in subsection (2) of this section, except for purposes of qualifying for the grant program in section 202 of this act.~~

~~29 SHB 1960 subsection (1) of this section or provide the financial assurance described in subsection (2) of this section, except for purposes of qualifying for the grant program in section 202 of this act.~~

(b) Beginning in fiscal year 2026, the legislature intends funding for the grant program to be increasingly paid for through the local community investment account created in section ~~115~~114 of this act and intends to dedicate up to 50 percent of the available funds in that account towards the total cost of the program, with the balance ~~of p. \$21,500,000 being funded through the climate commitment account created in RCW 70A.65.260.~~

29 HB 1960 of \$21,500,000 being funded through the climate commitment account created in RCW 70A.65.260.

~~p.(f) Other activities for which funds in the climate commitment account, or the natural climate solutions account created in RCW 70A.65.270, are eligible;~~

~~30 SHB 1960 (f) Other activities for which funds in the climate commitment account, or the natural climate solutions account created in RCW 70A.65.270, are eligible;~~

NEW p. SECTION.

30 HB 1960 NEW SECTION.

Sections 101 through ~~108~~107 and ~~112~~111 of this act apply to property taxes levied for collection in 2027

and thereafter.

Sections ~~100~~108 through ~~111~~110 and ~~112~~112 of this act apply to property taxes levied for collection in 2026 and thereafter.

~~P~~-NEW SECTION.

~~31 SHB 1060 NEW SECTION.~~

~~32~~31 ~~SHB~~HB 1960

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