

RCW 84.36.680 Generation or storage of renewable energy.

*** CHANGE IN 2026 *** (SEE 1960-S3.SL) ***

(1) Provided the taxpayer fulfills the requirements of this section, all qualified personal property owned by a taxpayer is exempt from property taxes levied for any state purpose.

(2) (a) Unless a taxpayer is assessed under chapter 84.12 RCW, a claim for an exemption under this section from taxes payable the following year must be filed by March 31st with the county assessor together with the statement required under RCW 84.40.190 and a statement attesting that the taxpayer meets the requirements of subsection (3) of this section. The claim must be made upon forms as prescribed and furnished by the department. The application must indicate if the taxpayer is applying for a 10 or 15-year exemption.

(b) If a taxpayer is assessed under chapter 84.12 RCW, a claim for an exemption under this section from taxes payable the following year must be filed by March 31st with the department together with the annual report required under RCW 84.12.230 and a statement attesting that the taxpayer meets the requirements of subsection (3) of this section. The claim must be made upon forms as prescribed and furnished by the department. The application must indicate if the taxpayer is applying for a 10 or 15-year exemption.

(c) The taxpayer claiming an exemption under this subsection (2) and paying the production excise tax under RCW 82.96.010 must file an annual attestation in the manner and form prescribed by the department.

(3) The taxpayer must register with the department to pay the production excise tax authorized in RCW 82.96.010.

(4) An exemption granted pursuant to this section to a taxpayer compliant with requirements of this section is granted for 10 or 15 years following the date on which the facility where the qualified personal property is located first becomes operational.

(5) The department must apportion personal property assessed under chapter 84.12 RCW that is granted an exemption under this section pursuant to RCW 84.12.360.

(6) (a) If a taxpayer fails to meet the annual attestation requirement in subsection (2)(c) of this section or fails to pay the production excise tax required in RCW 82.96.010, the department shall send a notice to the taxpayer to comply or forfeit the exemption. The taxpayer must come into compliance within 60 days from the date of the notice.

(b) Failure to comply with the requirements of this section results in the personal property taxes previously exempted becoming immediately due and payable with interest. The rate of interest must be the same as provided for delinquent taxes in RCW 84.56.020(5). No additional penalties may be assessed; however, credit for production excise taxes paid pursuant to RCW 82.96.010 may not be given in calculating the total amount due under this subsection (6). In addition, the qualified personal property no longer qualifies for a personal property tax exemption under this section.

(7) The definitions in this subsection apply throughout this section unless the context clearly indicates otherwise.

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

(b) "Qualified personal property" means personal property that is used exclusively for the generation or storage of renewable energy in a facility, the construction of which began on or after July 1, 2023.

(c) "Renewable energy" means energy produced by a solar or wind facility with nameplate capacity sufficient to generate at least 10 megawatts of nameplate capacity of alternating current power. [2023 c 427 s 1.]

Tax preference performance statement exemption—Automatic expiration date exemption—2023 c 427: "RCW 82.32.805 and 82.32.808 do not apply to this act." [2023 c 427 s 5.]

Application—2023 c 427: "This act applies to taxes levied for collection in 2025 and thereafter." [2023 c 427 s 7.]