S-1104.1

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SENATE BILL 5675**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State of Washington 69th Legislature 2025 Regular Session**

**By** Senators Boehnke and Dozier

AN ACT Relating to providing a business and occupation tax exemption for manufacturing facilities and green manufacturing facilities; adding a new section to chapter 82.04 RCW; creating a new section; and providing an expiration date.

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

NEW SECTION. **Sec.**  A new section is added to chapter 82.04 RCW to read as follows:

(1) This chapter does not apply to manufacturing facilities or green manufacturing facilities.

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

(a) "Green manufacturing facility" means a manufacturing facility that has been certified by a state or nationally recognized organization that rates the sustainability of the manufacturing process.

(b) "Manufacturing facility" means a facility that is used to manufacture, as defined in RCW 82.04.120.

(3) This section expires January 1, 2036.

NEW SECTION. **Sec.**  RCW 82.32.808 does not apply to this act.

**--- END ---**