

**RCW 82.90.010 Findings—Intent.** (1) The legislature finds that while Washington state has significant solar resources and increasing electricity generation from solar installations, these are concentrated in rooftop installations and in utility-scale solar projects on rural lands that could otherwise be devoted to crop lands, grazing lands, or other productive uses. A recent study estimates that in the United States about 51 percent of utility-scale solar facilities are in deserts, 33 percent are on croplands, 10 percent are in grasslands and forests, and only 2.5 percent of solar power comes from urban areas.

(2) The legislature further finds that in urbanized areas the land devoted to transportation, both moving and parking vehicles, is substantial and becomes unavailable for additional uses. Surface parking lots that serve large commercial, industrial, and residential institutional developments present an opportunity for solar power on parking lot canopies to gain added benefits for the use of this land. Solar canopies would significantly contribute to the state's goals of reducing greenhouse gas emissions from the electricity sector and boost overall electricity supplies as the state increases the electrification of transportation and powering and heating buildings. Additionally, solar canopies provide weather protection in summer and winter to both the vehicles under the canopies and people moving from their cars into the buildings served by the parking lot.

(3) The legislature further finds that the initial capital costs of installing solar generation on parking lot canopies will in most cases be fully amortized over time with the power generated and sold into the electricity system, but that initial capital costs may deter incorporation of installations into new projects. For these reasons, the legislature intends to provide for a deferral of state and local sales and use taxes for eligible costs of the construction of a solar canopy at qualifying commercial centers. [2022 c 161 s 1.]

**Tax preference performance statement—Automatic tax preference expiration—Exception—2022 c 161:** See notes following RCW 82.90.040.