



**Bob Ferguson**  
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March 27, 2015

The Honorable Kim Wyman  
Elections Division  
ATTN: Initiative and Referendum  
PO Box 40220  
Olympia, WA 98504-0220

Re: Initiative No. 732

Dear Ms. Wyman:

Pursuant to RCW 29A.72.060, we supply herewith the ballot title and ballot measure summary for Initiative No. 732 to the Legislature (an act relating to taxation).

**BALLOT TITLE**

Statement of Subject: Initiative Measure No. 732 concerns taxes.

Concise Description: This measure would impose a carbon emission tax on certain fossil fuels and fossil-fuel-generated electricity, reduce the sales tax by one percentage point and increase a low-income exemption, and reduce certain manufacturing taxes.

Should this measure be enacted into law? Yes [ ] No [ ]

**BALLOT MEASURE SUMMARY**

This measure would impose a carbon emission tax on the sale or use of certain fossil fuels and fossil-fuel-generated electricity, at \$15 per metric ton of carbon dioxide in 2017, and increasing gradually to \$100 per metric ton (2016 dollars adjusted for inflation), with more gradual phase-in for some users. It would reduce the sales tax rate by one percentage point over two years, increase a low-income sales tax exemption, and reduce certain manufacturing taxes.

Sincerely,

ALAN D. COPSEY  
Deputy Solicitor General  
(360)664-9018