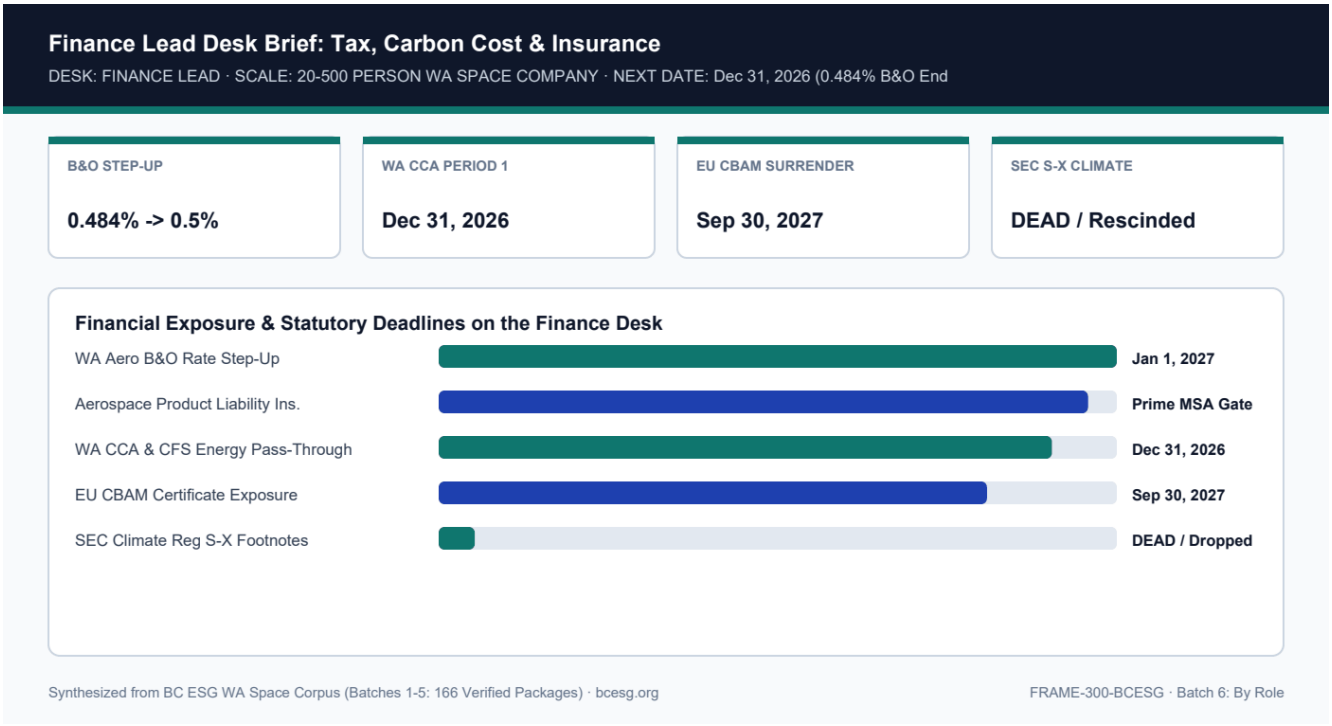
Finance Lead Desk Brief: WA Aerospace Tax, CCA Carbon Costs & Liability Insurance

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Role: Finance Lead | **Top Live Mandate:** WA Aero B&O (0.484%->0.5%), CCA, CFS, EU CBAM & Liability Insurance | **Dead Rule to Ignore:** SEC Climate Reg S-X Footnotes & CA SB 261 | **Next Deadline:** Dec 31, 2026 (0.484% B&O End & CCA Period 1 Close)

Desk Summary: The Finance Lead at a 20–500-person WA space firm avoids dead SEC climate audit costs while budgeting for the Dec 31, 2026 WA aerospace B&O rate step-up, CCA/CFS energy surcharges, EU CBAM border exposure, and launch/product liability coverage.



Item	Status	Hard Date	Instrument
WA Aerospace B&O (0.484% -> 0.5%)	LIVE	Dec 31, 2026 end / Jan 1, 2027 0.5%	RCW 82.04.260(11)
WA Aerospace R&D & FAR 145 Credits	LIVE	Sunset Jun 30, 2040	RCW 82.04 / RCW 49.04.220
WA CCA Period 1 Close	LIVE	Dec 31, 2026	RCW 70A.65 / WAC 173-446
WA Clean Fuel Standard	LIVE	2026 (7% CI reduction active)	RCW 70A.535 / WAC 173-424
EU CBAM Definitive	LIVE	Jan 1, 2026 start / Sep 30, 2027 surrender	Reg. (EU) 2025/2083
SEC Climate Rule (Reg S-X)	DEAD	Defense dropped Mar 2025 / Rescission May 2026	89 FR 21668

1. What Arrives on This Desk (Live Asks & Rules)

Four live financial items hit the WA space CFO/Controller desk: (1) WA Aerospace Tax Preferences—specifically the 0.484% B&O rate ending December 31, 2026 (stepping to 0.5% January 1, 2027) and R&D/FAR 145 credits running to June 30, 2040;

(2) WA Climate Commitment Act (CCA) Period 1 closing December 31, 2026 and WA Clean Fuel Standard (7% 2026 cut), driving industrial utility and fuel surcharges; (3) EU CBAM border certificates for European exports above the 50-tonne threshold; and (4) Aerospace Product Liability Insurance underwriting.

2. What Is Dead or Enjoined and Can Be Ignored

Remove SEC Climate Rule Regulation S-X 1% financial-statement footnote audits and CA SB 261 climate-risk report fees from the 2027 audit budget—SEC dropped its defense (Mar 27, 2025) and proposed full rescission (May 29, 2026), and SB 261 is enjoined (Nov 18, 2025).

3. What Carries a Date (Deadlines & Instruments)

Key financial and tax dates from Batch 5:

Corpus References & Cross-Role Links

- Finance Duty: WA Aerospace Tax Credits: https://bcesg.org/wa-space-role-finance-wa-aerospace-tax-credits/
- Finance Duty: CCA, CBAM & Insurance: https://bcesg.org/wa-space-role-finance-cca-cbam-insurance/
- WA Aerospace Tax Preferences (LIVE): https://bcesg.org/wa-space-rule-wa-aerospace-tax-preferences-live/
- WA Climate Commitment Act (LIVE): https://bcesg.org/wa-space-rule-wa-climate-commitment-act-live/
- Aerospace Product Liability Insurance: https://bcesg.org/wa-space-ask-aerospace-product-liability-insurance/