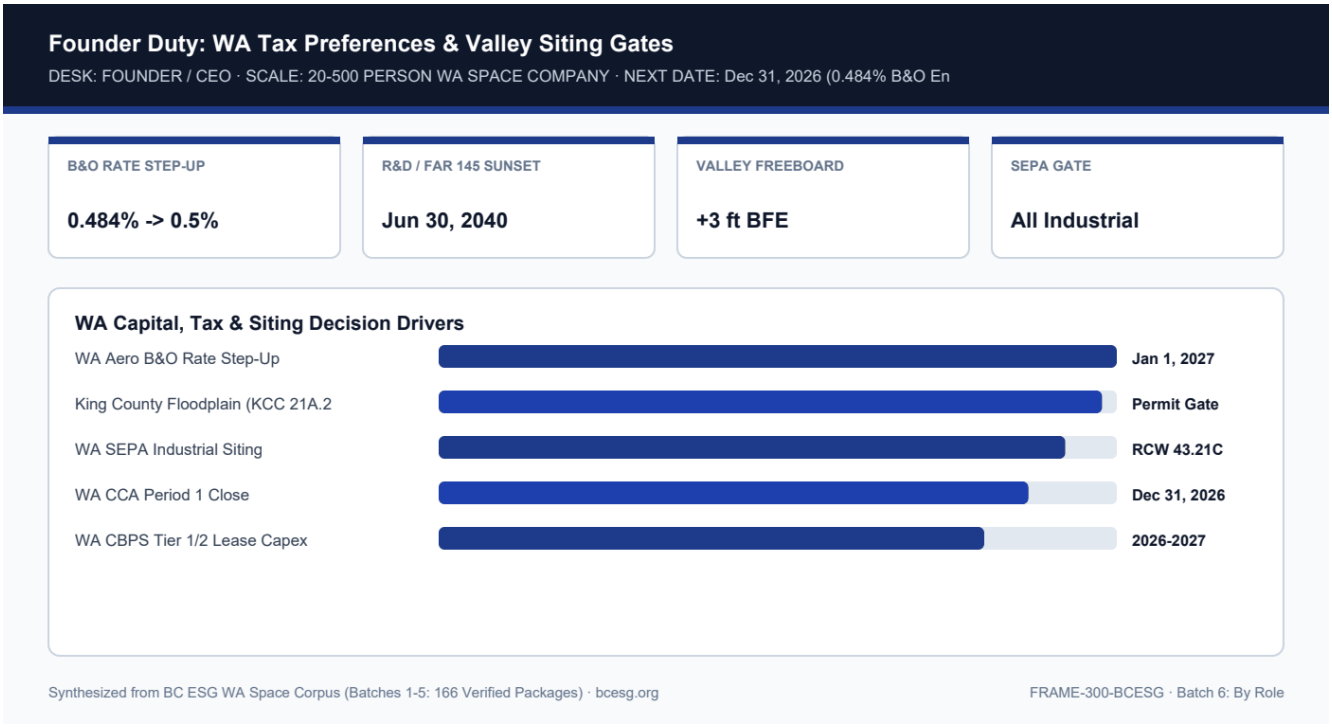
Founder & CEO Duty: WA Aerospace Tax Preferences, Floodplain Siting & Capital Decisions

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Role: Founder / CEO | **Top Live Mandate:** WA Aero B&O (0.484%->0.5%), SEPA & King County Floodplain | **Dead Rule to Ignore:** Federal Scope 3 & SEC Climate Capex | **Next Deadline:** Dec 31, 2026 (0.484% B&O End & CCA Period 1)

Desk Summary: Washington facility expansions and capital budgets turn on the Dec 31, 2026 aerospace B&O rate step-up, SEPA industrial permitting, and King County Zero-Rise Floodway rules across Kent, Auburn, Tukwila, and Renton.



WA Rule / Preference	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
WA CBPS Tier 1 (>220k) / Tier 2	LIVE	Jun 1, 2026 / Jul 1, 2027	RCW 19.27A.210 / WAC 194-50
King County Floodplain & SEPA	LIVE	Enforced at Every Building Permit	KCC 21A.24 / RCW 43.21C

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

The WA space cluster is heavily concentrated in the Green River / Kent Valley corridor—spanning Kent (Blue Origin, Stoke Space, Cowboy Space), Tukwila (BlackSky, Starfish Space), Renton, and Auburn—alongside Redmond, Bothell, Marysville, and Moses Lake.

Whenever a founder signs a factory lease, test-stand buildout, or capital budget, three live Washington rules hit the desk: WA Aerospace Tax Preferences (where the 0.484% preferential B&O rate ends December 31, 2026, stepping to 0.5% on January 1, 2027), King County Floodplain & Green River Levee rules (KCC 21A.24 Zero-Rise Floodway and +3 ft BFE), and WA SEPA

(where 2025–2026 GMA safe harbors narrowed to housing/transit, leaving industrial space siting fully subject to SEPA).

2. What Is Dead or Enjoined and Can Be Ignored

Do not model federal capex penalties for federal Scope 3 mandates or SEC Climate Rule attestation audits into WA facility budgets—both are dead.

3. What Carries a Date (Deadlines & Instruments)

Key Washington tax, energy, and siting dates from Batch 5:

Corpus References & Cross-Role Links

- Founder & CEO Desk Brief (Overview): https://bcesg.org/wa-space-role-founder-ceo-desk-brief/
- WA Aerospace Tax Preferences (LIVE): https://bcesg.org/wa-space-rule-wa-aerospace-tax-preferences-live/
- King County Floodplain & Levees (LIVE): https://bcesg.org/wa-space-rule-king-county-floodplain-levee-live/
- WA SEPA Industrial Permitting (LIVE): https://bcesg.org/wa-space-rule-wa-sepa-live/
- Kent WA Space Cluster Profile: https://bcesg.org/kent-wa-space-cluster-profile/
- Moses Lake WA Space Cluster Profile: https://bcesg.org/moses-lake-wa-space-cluster-profile/