

## Washington – Key Statewide Items

Regulation	Brief Description / Business Impact	Enacted / Effective
<b>Climate Commitment Act (CCA)</b>	Cap-and-invest carbon program requiring fuel suppliers to buy carbon allowances; materially increases diesel prices statewide (~\$0.70/gallon currently but continuously increasing over the last 12 months).	Enacted 2021; effective Jan 1, 2023
<b>Washington Clean Fuel Standard</b>	Requires gradual reductions in carbon intensity of transportation fuels; include per-gallon cost layered on fuel prices.	Enacted 2021; effective Jan 1, 2023
<b>Connecting Washington Transportation Package</b>	Raised state fuel taxes (diesel & gas) and heavy-vehicle registration/weight fees to fund transportation projects.	2015–2016
<b>Paid Family &amp; Medical Leave (PFML)</b>	Mandatory payroll tax funding paid leave; employers with ≥50 employees pay a portion of the premium.	Enacted 2017; premiums began 2019
<b>WA Cares Long-Term Care Fund</b>	Mandatory payroll tax on wages (0.58%) for state long-term care benefits; administrative costs.	Enacted 2019; effective July 1, 2023
<b>Overtime-Exempt Salary Threshold Rule</b>	Raises minimum salary required to classify employees as exempt from overtime; increases payroll costs of many employees.	Rule adopted 2020; phased increases through 2028
<b>Minimum Wage &amp; Paid Sick Leave (I-1433)</b>	Raised minimum wage on a multi-year schedule; affected costs from vendors. The mandated paid sick leave law affected employers' rights to manage attendance and sick leave abuse.	Voter-approved 2016
<b>Washington State Payroll Tax (proposed)</b>	<i>Proposed statewide payroll tax targeting large employers; would tax a percentage of payroll above a set wage threshold, increasing labor cost burden on employers.</i>	<i>Proposed ahead of the 2026 WA legislative session</i>

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## Washington – Local / Regional Items

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Regulation	Brief Description / Business Impact	Enacted / Effective
<b>Auburn B&amp;O Tax</b>	City gross-receipts tax applied to businesses operating or earning revenue in Auburn.	Effective Jan 1, 2022
<b>Seattle JumpStart Payroll Tax</b>	Payroll-expense tax on large employers with high-wage Seattle payroll; applies to some logistics HQs.	Enacted 2020; effective 2021

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## Oregon – Key Statewide Items

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Regulation	Brief Description / Business Impact	Enacted / Effective
<b>Corporate Activity Tax (CAT)</b>	Statewide gross-receipts tax (0.57%) on Oregon commercial activity above \$1M; major cost even for low-margin businesses like LTL carriers.	Enacted 2019; effective Jan 1, 2020
<b>HB 2017 – Keep Oregon Moving</b>	Major transportation package raising fuel taxes, weight-mile taxes (by 30%), registration fees, and creating a statewide payroll transit tax.	2017 (phased 2018–2024)
<b>Oregon Clean Fuels Program</b>	Low-carbon fuel standard increasing compliance costs embedded in diesel prices.	Effective 2016
<b>Paid Leave Oregon</b>	Mandatory paid family & medical leave - 1% payroll tax split between employees and larger employers.	Enacted 2019; contributions began 2023
<b>Statewide Transit Payroll Tax</b>	Payroll tax (currently 0.1%) withheld from Oregon wages to fund transit; proposals exist to increase.	Effective July 1, 2018

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## Oregon – Local / Regional Items

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Regulation	Brief Description / Business Impact	Enacted / Effective
<b>Metro Supportive Housing Services (SHS) Tax</b>	1% business income tax (and separate personal income tax) in the Portland metro tri-county area.	Voter-approved 2020; effective 2021
<b>Multnomah County Preschool for All Tax</b>	Personal income tax on higher earners to fund universal preschool; Administrative costs, plus indirect effects on compensation and retention.	Voter-approved 2020; effective 2022
<b>Portland Heavy Vehicle Use Tax (HVUT)</b>	City tax on trucks already paying Oregon weight-mile tax; calculated as a percentage of state weight-mile tax.	Originally 2016; renewed 2020 & 2024
<b>Portland Local Fuel Tax</b>	Additional per-gallon fuel tax within city limits for road maintenance.	Approved 2016; renewed 2020
<b>HB 2007 Diesel Engine Restrictions</b>	Phases out older diesel engines in Portland metro counties, and accelerates fleet replacement and compliance costs.	Enacted 2019; phased enforcement 2023–2029