Rent-based solutions are likely to be complex to implement and adopt, whatever the details. A simple temporary solution could be adopted in the next hard fork.

Gas token transports the refund part of the gas fee for storage/contract deletion from the past -> storing the gas price. The simplest possible solution is to implement it directly.

Empirically, the main gas price without congestion appears to be 1 gwei. Therefore the refund gas price should be frozen at 1 gwei.

Eg. sstore for a new location takes 20k GAS. 15k GAS can be later refunded. Therefore, the actual GAS cost during setting should be:

gasCost = 5000gasPrice+150001gwei/gasPrice

and the refund:

refundGas = 15000*1gwei/gasPrice

(gasPrice can be a different variable for two different transactions)

Advantages: the incentive to spam the state storage during low gas prices disappears. Everything else remains at it is.