



November 12, 2024

Electronically Filed

Jeff Killip, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

**Re: Advice No. 2024-48
PSE’s Electric Tariff Filings**

Dear Executive Director Killip:

Pursuant to RCW 80.28.060 and WAC 480-80-101 and WAC 480-80-105(1)(c), please find enclosed for filing the following proposed revisions to the WN U-60, Tariff G for electric service of Puget Sound Energy (“PSE”):

| | | | |
|----------------------------|----------------|-------------|----------------------------|
| 103 rd Revision | Sheet No. 81-A | Schedule 81 | Tax Adjustment (Continued) |
| 27 th Revision | Sheet No. 81-B | Schedule 81 | Tax Adjustment (Continued) |
| 17 th Revision | Sheet No. 81-C | Schedule 81 | Tax Adjustment (Continued) |
| 3 rd Revision | Sheet No. 81-D | Schedule 81 | Tax Adjustment (Continued) |

The purpose of this filing is to update Schedule 81 Tax Adjustment to reflect the City of Sumner’s (“City”) elimination of its \$1,500 cap on City utility tax on a monthly electric service charge effective January 1, 2025, per the City’s Ordinance No. 2894. This change impacts about 0.17% of PSE electric service Customers in the City of Sumner with a PSE electric service charge over \$22,400 per month. City of Sumner’s Ordinance No. 2894 is attached to this filing as Attachment A.

Revised tariff sheets regarding natural gas Schedule 1 Tax Adjustment, are being filed concurrently under Advice No. 2024-49.

There is no change to the City of Sumner Municipal Code Section 5.08,030 utility tax rate of 6% and PSE’s current effect of the jurisdiction utility tax rate of 6.695% in Schedule 81 Tax Adjustment for the City of Sumner on Sheet No. 81-C.

Per Schedule 81, Section 2, Tax Adjustment, the Washington Utilities and Transportation Commission (“UTC”) allows PSE to increase the amount PSE charges its customers to recover the cost of a jurisdiction imposing a utility tax levy and the additional expenses associated with

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November 12, 2024

Page 2 of 2

PROPOSED

collection of the jurisdiction imposing a utility tax. The effect of a jurisdictional utility tax rate as shown in Schedule 81 reflects both the jurisdictional utility tax levy rate and the associated adjustments.

PSE does not profit from passing through a jurisdictional utility tax and these grossed up adjustments. PSE incurs additional taxes and expenses as a result of the collection of a jurisdictional utility tax levy. With each increase in gross revenue, additional tax and fee amounts become payable. Therefore, the effect of the tax rate in a jurisdictional utility tax ordinance needs to be grossed up to reflect Washington State Public Utility Tax per RCW 82.16, and UTC regulatory fee per RCW 80.24.010, and additional bad debt expenses associated with the collection of the jurisdictional utility tax for the city.

The tariff sheets described herein reflect the issue date of November 12, 2024, and the effective date of January 1, 2025. Posting of the proposed tariff changes for public inspection and review, as required by law and the UTC's rules and regulations, is being completed in accordance with WAC 480-100-193(1). Public notice to all customers, in accordance with the provisions of WAC 480-100-194, will be provided on or before December 1, 2024, within 30 days of the proposed January 1, 2025, effective date.

Please contact Mei Cass at mei.cass@pse.com for additional information about this filing. If you have any other questions, please contact me at birud.jhaveri@pse.com.

Sincerely,

/s/ Birud D. Jhaveri

Birud D. Jhaveri
Director, Regulatory Affairs
Puget Sound Energy
PO Box 97034, BEL10W
Bellevue, WA 98009-9734
Birud.Jhaveri@pse.com

cc: Tad O'Neill, Public Counsel
Sheree Carson, Perkins Coie

Attachments:

Electric Tariff Sheets, listed above

Attachment A: City of Sumner Ordinance No. 2894

**PUGET SOUND ENERGY
 Electric Tariff G**

**SCHEDULE 81
 TAX ADJUSTMENT (Continued)**

2. TAX ADJUSTMENT: (Continued)

a. RATES: (Continued)

| Where Applied | City Ord. No. | Rate Eff. Date | City Ord. Rate | Effect of Tax Rate | Limitations | Exclusions |
|------------------|---------------|----------------|----------------|--------------------|-------------|------------|
| Cle Elum | 871 | 5-1-93 | 6 % | 6.695 % | | |
| Clyde Hill | 614 | 5-1-93 | 6 % | 6.082 % | | |
| Concrete | 376 | 9-1-94 | 6 % | 6.695 % | | |
| Coupeville | 485 | 7-10-94 | 6 % | 6.695 % | | |
| Covington | 14-11 | 2-1-12 | 6 % | 6.695 % | | |
| Des Moines | 1249 | 1-29-00 | 6 % | 6.292 % | | |
| DuPont | 99-645 | 1-1-00 | 6 % | 6.747 % | | |
| Duvall | 594 | 1-1-92 | 6 % | 6.747 % | | |
| Edgewood | 18-0520 | 6-2-18 | 6 % | 6.033 % | | AB |
| Ellensburg | 3476 | 5-1-93 | 6 % | 6.747 % | | |
| Enumclaw | 1359 | 1-1-82 | 6 % | 6.695 % | | |
| Everson | 355 | 3-1-88 | 6 % | 6.082 % | | A |
| Federal Way | 06-539 | 2-4-07 | 7.75 % | 8.133 % | | |
| Ferndale | 1277 | 3-9-02 | 6 % | 6.082 % | | A |
| Fife | 1754-2011 | 1-1-12 | 6 % | 6.695 % | (e) | |
| Hamilton | 168 | 8-19-93 | 6 % | 6.292 % | | |
| Hunts Point | 201 | 1-1-87 | 6 % | 6.695 % | | |
| Issaquah | 1735 | 1-1-92 | 6 % | 6.695 % | | |
| Kenmore | 04-0222 | 2-21-05 | 4 % | 4.366 % | | |
| Kent | 3645 | 8-3-03 | 6 % | 6.695 % | | |
| Kirkland | 3875 | 1-15-03 | 6 % | 6.082 % | | A |
| Kittitas | 426 | 1-1-91 | 6 % | 6.695 % | | |
| Lacey | 869 | 1-20-90 | 6 % | 6.082 % | | |
| La Conner | 712 | 6-1-98 | 6 % | 6.292 % | | |
| Lake Forest Park | 843 | 6-29-01 | 6 % | 6.695 % | | |
| Lakewood | 232 | 12-14-00 | 5 % | 5.241 % | | |
| Langley | 384 | 11-1-82 | 6 % | 6.695 % | | |
| Lummi Indian Res | 91-104 | 8-1-92 | 5 % | 5.560 % | | |
| Lyman | 181 | 2-16-04 | 6 % | 6.419 % | | A |

(T)

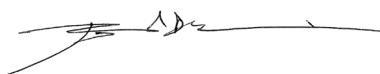
(Continued on Sheet No. 81-B)

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By:



Birud D. Jhaveri

Title: Director, Regulatory Affairs

**PUGET SOUND ENERGY
 Electric Tariff G**

**SCHEDULE 81
 Tax Adjustment (Continued)**

2. TAX ADJUSTMENT: (Continued)

a. RATES: (Continued)

| Where Applied | City Ord. No. | Rate Eff. Date | City Ord. Rate | Effect of Tax Rate | Limitations | Exclusions | |
|----------------|---------------|----------------|----------------|--------------------|-------------|------------|-----|
| Lynden | 1177 | 10-1-03 | 6 % | 6.470 % | (c) | A | (T) |
| Lynden | 1177 | 10-1-03 | 1 % | 1.024 % | (c) | A | (T) |
| Maple Valley | O-10-422 | 12-25-10 | 6 % | 6.695 % | | | |
| Medina | 962 | 9-16-18 | 6 % | 6.747 % | | | |
| Mercer Island | A-16 | 11-1-86 | 6 % | 6.695 % | | | |
| Milton | 1583 | 9-8-03 | 6 % | 6.747 % | | | |
| Mount Vernon | 3240 | 4-1-05 | 6 % | 6.419 % | (d) | AB | (T) |
| Mount Vernon | 3240 | 4-1-05 | 4 % | 4.190 % | (d) | AB | (T) |
| Nooksack | 365 | 7-19-92 | 6 % | 6.082 % | | A | |
| Normandy Park | 667 | 12-1-99 | 6 % | 6.747 % | | | |
| North Bend | 716 | 8-21-87 | 6 % | 6.470 % | | | |
| Oak Harbor | 976 | 3-4-94 | 6 % | 6.033 % | | AB | |
| Olympia | 6326 | 12-1-04 | 9 % | 9.126 % | | A | |
| Orting | 857 | 2-3-08 | 6 % | 6.292 % | | | |
| Pacific | 924 | 1-1-84 | 6 % | 6.695 % | | | |
| Port Orchard | 1196 | 11-18-82 | 6 % | 6.033 % | | | |
| Poulsbo | 85-60 | 1-1-86 | 6 % | 6.033 % | (b) | | (T) |
| Puyallup | 3262 | 1-1-24 | 4.2 % | 4.401 % | | | |
| Rainier | 525 | 11-8-07 | 6 % | 6.695 % | | | |
| Redmond | 2281 | 6-2-06 | 6 % | 6.419 % | | A | |
| Renton | 4303 | 2-16-91 | 6 % | 6.695 % | | | |
| Roslyn | 1075 | 6-5-11 | 6 % | 6.747 % | | AB | |
| Roy | 845 | 1-13-11 | 6 % | 6.695 % | (a) | | |
| SeaTac | 15-1021 | 4-29-16 | 0 % | | | | |
| Sedro Woolley | 978 | 11-1-86 | 6 % | 6.419 % | | | |
| Skykomish | 263 | 10-14-97 | 6 % | 6.747 % | | | |
| Snoqualmie | 561 | 2-1-86 | 6 % | 6.470 % | | | |
| South Cle Elum | 303 | 6-1-84 | 6 % | 6.695 % | | | |
| South Prairie | 482 | 8-1-06 | 6 % | 6.695 % | | | |

(Continued on Sheet No. 81-C)

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Electric Tariff G**

**SCHEDULE 81
TAX ADJUSTMENT (Continued)**

2. **TAX ADJUSTMENT:** (Continued)

a. **RATES:** (Continued)

| Where Applied | City Ord. No. | Rate Eff. Date | City Ord. Rate | Effect of Tax Rate | Limitations | Exclusions |
|------------------|---------------|----------------|----------------|--------------------|-------------|------------|
| Steilacoom | 1009 | 5-1-93 | 6 % | 6.340 % | | |
| Sumner | 2521 | 8-1-15 | 6 % | 6.695 % | | |
| Swinomish Indian | 126 | 1-1-99 | 3 % | 3.263 % | | |
| Tenino | 715 | 3-18-06 | 6 % | 6.340 % | | |
| Tukwila | 1998 | 1-1-07 | 6 % | 6.695 % | | |
| Tumwater | 1291 | 8-1-91 | 6 % | 6.292 % | | |
| Wilkeson | 2006.10 | 5-13-11 | 6 % | 6.695 % | | |
| Woodinville | 200 | 6-1-98 | 2 % | 2.136 % | | |
| Yarrow Point | 619 | 1-1-11 | 6 % | 6.695 % | | |
| Yelm | 909 | 10-20-09 | 6 % | 6.292 % | | |

(D)

TAX ASSESSMENTS OR REFUNDS –

The following tax adjustment rate shall be applied in addition to the tax adjustment rate shown above for the time specified below.

| Where Applied | Ord. No. | Rate Start Date | Rate Through Date | Rate |
|---------------|----------|-----------------|-------------------|------|
| | | | | |

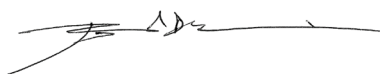
(Continued on Sheet No. 81-D)

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Electric Tariff G**

**SCHEDULE 81
TAX ADJUSTMENT (Continued)**

b. LIMITATIONS:

- (a) Except the tax on any individual monthly bill shall not exceed \$500.
- (b) Excluding city water and sewer accounts. (D)
- (c) 6.0% on the first \$5,000.00 and 1.0% on all additional revenue per Customer account. (T)
- (d) 6.0% on the first \$5,000.00 and 4.0% on all additional revenue per Customer account. (T)
- (e) City Ord. Rate will revert to 3.0% on January 1, 2036. (T)

c. EXCLUSIONS FROM GROSS REVENUE:

- A. From business done for the United States.
- B. From business done for the State of Washington.

3. **EXCISE TAX CREDIT:**

- a. For eligible customers being served within Indian Country, as defined in WAC 458-20-192(2), the rates and charges named in this tariff shall be proportionately decreased by an adjustment equivalent to the amount of Washington State public utility excise tax imposed by the State and included in rates for electric service.
- b. Eligible Customers are Customers meeting the criteria for exemption from the Washington State public utility excise tax as described in WAC 458-20-192 will be eligible to receive an excise tax credit in the amount of 3.8730% of current charges. To receive the excise tax credit, eligible Customers must be identified by their Tribe and provide the Company with the information that the Company is required to maintain pursuant to WAC 458-20-192 Subsection 4. Upon receipt of the required information by the Company, bills going forward will reflect the credit.

(Continued on Sheet No. 81-E)

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