



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. 2024-49
PSE’s Natural Gas Tariff Filings**

Dear Executive Director Killip:

Pursuant to RCW 80.28.060, and WAC 480-80-101 and -105, please find enclosed for filing the following proposed revisions to the WN U-2, tariff for natural gas service of Puget Sound Energy (“PSE”):

155 th Revision	Sheet No.101-A	Schedule 1	Tax Adjustment (Continued)
16 th Revision	Sheet No. 101-C	Schedule 1	Tax Adjustment (Continued)
10 th Revision	Sheet No. 101-D	Schedule 1	Tax Adjustment (Continued)

The purpose of this filing is to update Schedule 1 Tax Adjustment to reflect the City of Sumner’s (“City”) elimination of its \$1,500 cap on City utility tax on a monthly natural gas service charge effective January 1, 2025, per the City’s Ordinance No. 2894. This change impacts about 0.07% of PSE natural gas service Customers in the City of Sumner with a PSE natural gas 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 electric Schedule 81 Tax Adjustment, are being filed concurrently under Advice No. 2024-48.

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 6.693% in Schedule 1 Tax Adjustment for the City of Sumner on Sheet No. 101-C.

Per Schedule 1, 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 collection of the jurisdiction imposing a utility tax. The effect of a jurisdictional utility tax rate

as shown in Schedule 1 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 20, 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 480-90-193(1). Public notice to all customers, in accordance with the provisions of WAC 480-90-194, 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:
Natural Gas Tariff Sheets, listed above
Attachment A: City of Sumner Ordinance No. 2894

**PUGET SOUND ENERGY
 Natural Gas Tariff**

**SCHEDULE 1
 Tax Adjustment (Continued)**

2. **Tax Adjustment:** (Continued)

(i) Rates: (Continued)

Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax Rate	Limitations
Centralia	2001	9/1/98	6 %	6.449 %	
Chehalis	463-B	3/1/92	6 %	6.693 %	
Cle Elum	1359	1/21/12	6 %	6.693 %	
Clyde Hill	614	1/1/91	6 %	6.061 %	
Covington	14-11	2/1/12	6 %	6.693 %	
Des Moines	1249	1/29/00	6 %	6.290 %	
DuPont	99-645	1/1/00	6 %	6.723 %	
Duvall	531	5/1/89	6 %	6.723 %	
Edgewood	18-0520	6/2/18	6 %	6.033 %	
Edmonds	3618	2/19/07	6 %	6.033 %	
Everett	3884-14	1/1/15	6 %	6.723 %	
Federal Way	06-539	2/4/07	7.5 %	8.131 %	
Fife	1815	1/1/13	6 %	6.693 %	(e)
Fircrest	1013	4/1/93	6 %	6.693 %	
Gig Harbor	436	1/1/84	5 %	5.292 %	
Gold Bar	313	3/1/91	6 %	6.693 %	
Granite Falls	408	6/1/88	6 %	6.419 %	
Hunts Point	201	1/1/87	6 %	6.693 %	
Issaquah	1735	1/1/92	6 %	6.693 %	
Kenmore	23-0570	6/3/23	6 %	6.693 %	
Kent	3645	8/3/03	6 %	6.693 %	
Kirkland	3875	2/15/03	6 %	6.061 %	
Kittitas	98-569	5/19/98	6 %	6.693 %	
Lacey	869	2/12/90	6 %	6.061 %	
Lake Forest Park	888	2/4/03	6 %	6.693 %	

(T)

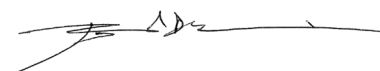
(Continued on Sheet No. 101-B)

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By:



Birud D. Jhaveri

Title: Director, Regulatory Affairs

**PUGET SOUND ENERGY
 Natural Gas Tariff**

**SCHEDULE 1
 Tax Adjustment (Continued)**

2. **Tax Adjustment:** (Continued)

(i) Rates: (Continued)

Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax Rate	Limitations
Steilacoom	975	4/1/87	6 %	6.318 %	
Sultan	754-00	6/14/01	6 %	6.723 %	
Sumner	2521	8/1/15	6 %	6.693 %	(D)
Tacoma	28339	3/1/16	7.5 %	8.548 %	
Toledo	711	12/1/12	6 %	6.693 %	(d) (T)
Tukwila	1998	1/1/07	6 %	6.693 %	
Tumwater	1291	8/1/91	6 %	6.290 %	
University Place	250	12/1/99	6 %	6.419 %	
Winlock	988	12/1/12	6 %	6.723 %	
Woodinville	200	6/1/98	2 %	2.136 %	
Woodway	98-340	9/1/98	6 %	6.061 %	
Yarrow Point	619	1/1/11	6 %	6.693 %	
Yelm	909	10/20/09	6 %	6.290 %	

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
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(Continued on Sheet No. 101-D)

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Natural Gas Tariff**

**SCHEDULE 1
Tax Adjustment (Continued)**

(ii) Limitations

- (a) First \$5,000 of monthly bill
- (b) First \$1,000 of monthly bill
- (c) All over \$1,000 of monthly bill (D)
- (d) First \$500 of monthly bill (T)
- (e) City Ord. Rate will revert to 4.5% on January 1, 2036 (T)

3. Excise Tax Credit:

- (i) 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 natural gas service.
 - (a) 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 3.8520% 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 on the required information by the Company, bills going forward will reflect the credit.
- (ii) Customers, other than Customers receiving service under Schedules 31T, 41T, 85T, 86T or 87T, using or selling compressed or liquefied natural gas as a transportation fuel (as defined in RCW 82.16.310) who have submitted an exemption certificate to the Company in accordance with RCW 82.16.310(2) will be eligible, following receipt and processing of the certificate by the Company, to receive an excise tax credit in the amount of 3.8520% in accordance with RCW 82.16.310.

(Continued on Sheet No. 101-E)

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