



April 1, 2026

Filed Via Web Portal

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

**Re: Advice No. 2026-14
PSE’s Natural Gas Tariff Filing**

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-2, tariff for natural gas service of Puget Sound Energy (“PSE”):

35 th Revision	Sheet No. 101-B	Schedule 1	Tax Adjustment (Continued)
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The purpose of this filing is to update Schedule 1 – Tax Adjustment to reflect the City of Mill Creek’s (“City”) new utility tax, established under Ordinance No. 2025-939 (“Ordinance”). The Ordinance imposes a 5 percent utility tax on monthly gross revenue per customer, effective June 1, 2026. This tax applies to all natural gas utility customers in the City. The Company will begin collecting revenues associated with this tax only on the effective date established in the Ordinance. A copy of the Ordinance is included in this filing as Attachment A.

Consistent with Schedule 1, Section 2, Tax Adjustment, the Washington Utilities and Transportation Commission (“UTC”) authorizes the Company to recover costs associated with jurisdictional utility tax levies, including additional expenses incurred in collecting these taxes. The tax rates listed in Schedule 1 reflect both the tax established by the City Ordinance and the final rate that includes the effect of the required adjustments.

PSE does not earn a profit from this tax or related adjustments. However, collecting a jurisdictional utility tax increases gross revenue, which then triggers additional taxes and fees. As a result, the utility tax must be grossed up to cover:

- Washington State Public Utility Tax per RCW 82.16
- UTC Regulatory Fee per RCW 80.24.010, and
- Additional bad debt expenses associated with collecting the City’s utility tax.

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A work paper detailing the recovery of additional taxes, fees and expenses associated with the collection of the municipal utility tax is enclosed.

Inclusive of all required adjustments, this filing proposes an effective tax rate of 5.516 percent. The overall customer bill impact for natural gas customers, regardless of income or usage, would be an average increase of 5.516 percent. For example, a typical residential customer using 64 therms per month will see an average monthly bill increase of \$5.85 per month.

City	No. of Natural Gas Customers	Current Effective Rate	Proposed Effective Rate	Net Change	4/2025 - 3/2026 Natural Gas Revenue (ex-City Taxes)	Estimated Annual Revenue Impact
Mill Creek	6,206	0%	5.516%	5.516%	\$8,886,217.34	\$490,163.75

Bill assistance is available for qualified customers who need help with their energy bills. PSE customers can go online to <https://www.pse.com/assistance> or call 1-888-225-5773 to learn if they are eligible. Payment plans are also available to all customers.

The revised tariff sheet described herein reflects an issue date of April 1, 2026, and an effective date of June 1, 2026. 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 at least 30 days before the proposed June 1, 2026, effective date.

Please contact jared.regan@pse.com for additional information about this filing. For informal data requests, please contact PSEDRSDL@pse.com. 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
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cc: Tad O'Neill, Public Counsel
Sheree Carson, Perkins Coie

Attachments:

Natural Gas Tariff Sheet - (listed above)

Attachment A - City of Mill Creek Ordinance No. 2025-939

PROPOSED

WN U-2

PUGET SOUND ENERGY
Natural Gas Tariff

SCHEDULE 1**Tax Adjustment (Continued)**2. **Tax Adjustment:** (Continued)(i) **Rates:** (Continued)

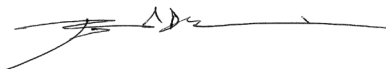
Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax	Limitations
Lake Stevens	1037	3/01/19	6 %	6.033 %	
Lakewood	816	1/14/25	6 %	6.290 %	
Lynnwood	2864	4/1/11	6 %	6.033 %	(T)
Maple Valley	O-10-422	12/25/10	6 %	6.693 %	
Marysville	1975	3/1/94	5 %	5.239 %	
Medina	962	9/16/18	6 %	6.714 %	
Mercer Island	A16	11/1/86	6 %	6.693 %	
Mill Creek	2025-939	6/1/26	5%	5.516 %	(N)
Milton	1583	9/8/03	6 %	6.714 %	
Monroe	1282	1/26/03	6 %	6.714 %	
Mountlake Terrace	2265	10/1/01	6 %	6.290 %	
Mukilteo	901	4/25/96	6 %	6.053 %	
Normandy Park	667	12/1/99	6 %	6.714 %	
North Bend	716	8/19/87	6 %	6.439 %	
Olympia	6326	12/1/04	9 %	9.081 %	
Orting	857	2/3/08	6 %	6.290 %	
Pacific	924	1/1/84	6 %	6.693 %	
Puyallup	3306	1/1/25	6 %	6.290 %	
Rainier	525	11/8/07	6 %	6.693 %	
Redmond	2281	6/2/06	6 %	6.419 %	
Renton	4303	2/16/91	6 %	6.693 %	
Ruston	1299	2/1/10	6 %	6.693 %	
Sammamish	O2025-580	1/1/26	6 %	6.693 %	
SeaTac	15-1021	4/29/16	0 %		
Seattle	115386	1/1/91	6 %	6.714 %	
Shoreline	210	12/27/99	6 %	6.693 %	
Snohomish	1630	4/4/88	6 %	6.714 %	(b)
Snohomish (cont.)	1630	4/4/88	3 %	3.248 %	(c)
Snoqualmie	561	1/30/86	6 %	6.439 %	

(Continued on Sheet No. 101-C)

Issued: April 1, 2026
Advice No.: 2026-14

Effective: May 1, 2026**Issued By Puget Sound Energy**

By:


Birud D. Jhaveri**Title:** Director, Regulatory Affairs