

**ESSB 5024** - H COMM AMD  
By Committee on Local Government

**NOT CONSIDERED 12/23/2019**

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 35.58  
4 RCW to read as follows:

5 Any metropolitan municipal corporation must disclose the rates of  
6 each tax it collects on behalf of another political subdivision, if  
7 any. Metropolitan municipal corporations must also disclose the  
8 method by which the tax rates are applied to the relevant service  
9 charges billed to the customer or taxpayer. The disclosures required  
10 by this section must occur through at least one of the following  
11 methods:

12 (1) On regular billing statements provided electronically or in  
13 written form;

14 (2) On the corporation's web site, if the corporation provides  
15 written notice to customers or taxpayers that such information is  
16 available on its web site; or

17 (3) Through a billing insert, mailer, or other written or  
18 electronic communication provided to customers or taxpayers on either  
19 an annual basis or within thirty days of the effective date of any  
20 subsequent tax rate change.

21 NEW SECTION. **Sec. 2.** A new section is added to chapter 54.04  
22 RCW to read as follows:

23 Any public utility district must disclose the rates of each tax  
24 it collects on behalf of another political subdivision, if any.  
25 Public utility districts must also disclose the method by which the  
26 tax rates are applied to the relevant service charges billed to the  
27 customer or taxpayer. The disclosures required by this section must  
28 occur through at least one of the following methods:

29 (1) On regular billing statements provided electronically or in  
30 written form;

1 (2) On the district's web site, if the district provides written  
2 notice to customers or taxpayers that such information is available  
3 on its web site; or

4 (3) Through a billing insert, mailer, or other written or  
5 electronic communication provided to customers or taxpayers on either  
6 an annual basis or within thirty days of the effective date of any  
7 subsequent tax rate change.

8 NEW SECTION. **Sec. 3.** A new section is added to chapter 85.08  
9 RCW to read as follows:

10 Any diking, drainage, and sewerage improvement district must  
11 disclose the rates of each tax it collects on behalf of another  
12 political subdivision, if any. Diking, drainage, and sewerage  
13 improvement districts must also disclose the method by which the tax  
14 rates are applied to the relevant service charges billed to the  
15 customer or taxpayer. The disclosures required by this section must  
16 occur through at least one of the following methods:

17 (1) On regular billing statements provided electronically or in  
18 written form;

19 (2) On the district's web site, if the district provides written  
20 notice to customers or taxpayers that such information is available  
21 on its web site; or

22 (3) Through a billing insert, mailer, or other written or  
23 electronic communication provided to customers or taxpayers on either  
24 an annual basis or within thirty days of the effective date of any  
25 subsequent tax rate change.

26 NEW SECTION. **Sec. 4.** A new section is added to chapter 36.58A  
27 RCW to read as follows:

28 Any solid waste collection district must disclose the rates of  
29 each tax it collects on behalf of another political subdivision, if  
30 any. Solid waste collection districts must also disclose the method  
31 by which the tax rates are applied to the relevant service charges  
32 billed to the customer or taxpayer. The disclosures required by this  
33 section must occur through at least one of the following methods:

34 (1) On regular billing statements provided electronically or in  
35 written form;

36 (2) On the district's web site, if the district provides written  
37 notice to customers or taxpayers that such information is available  
38 on its web site; or

1 (3) Through a billing insert, mailer, or other written or  
2 electronic communication provided to customers or taxpayers on either  
3 an annual basis or within thirty days of the effective date of any  
4 subsequent tax rate change.

5 NEW SECTION. **Sec. 5.** A new section is added to chapter 36.58  
6 RCW to read as follows:

7 Any solid waste disposal district must disclose the rates of each  
8 tax it collects on behalf of another political subdivision, if any.  
9 Solid waste disposal districts must also disclose the method by which  
10 the tax rates are applied to the relevant service charges billed to  
11 the customer or taxpayer. The disclosures required by this section  
12 must occur through at least one of the following methods:

13 (1) On regular billing statements provided electronically or in  
14 written form;

15 (2) On the district's web site, if the district provides written  
16 notice to customers or taxpayers that such information is available  
17 on its web site; or

18 (3) Through a billing insert, mailer, or other written or  
19 electronic communication provided to customers or taxpayers on either  
20 an annual basis or within thirty days of the effective date of any  
21 subsequent tax rate change.

22 NEW SECTION. **Sec. 6.** A new section is added to chapter 57.02  
23 RCW to read as follows:

24 Any water-sewer district must disclose the rates of each tax it  
25 collects on behalf of another political subdivision, if any. Water-  
26 sewer districts must also disclose the method by which the tax rates  
27 are applied to the relevant service charges billed to the customer or  
28 taxpayer. The disclosures required by this section must occur through  
29 at least one of the following methods:

30 (1) On regular billing statements provided electronically or in  
31 written form;

32 (2) On the district's web site, if the district provides written  
33 notice to customers or taxpayers that such information is available  
34 on its web site; or

35 (3) Through a billing insert, mailer, or other written or  
36 electronic communication provided to customers or taxpayers on either  
37 an annual basis or within thirty days of the effective date of any  
38 subsequent tax rate change.

1        NEW SECTION.    **Sec. 7.**    A new section is added to chapter 35.92  
2    RCW to read as follows:

3        Any city or town operating as a municipal utility must disclose  
4    the rates of each tax it collects on behalf of another political  
5    subdivision, if any. Municipal utilities must also disclose the  
6    method by which the tax rates are applied to the relevant service  
7    charges billed to the customer or taxpayer. The disclosures required  
8    by this section must occur through at least one of the following  
9    methods:

10        (1) On regular billing statements provided electronically or in  
11    written form;

12        (2) On the municipal utility's web site, if it provides written  
13    notice to customers or taxpayers that such information is available  
14    on its web site; or

15        (3) Through a billing insert, mailer, or other written or  
16    electronic communication provided to customers or taxpayers on either  
17    an annual basis or within thirty days of the effective date of any  
18    subsequent tax rate change.

19        **Sec. 8.**    RCW 19.29A.030 and 1998 c 300 s 4 are each amended to  
20    read as follows:

21        Except as otherwise provided in RCW 19.29A.040, an electric  
22    utility (~~shall~~) must:

23        (1) Provide notice to all of its retail electric customers that  
24    the disclosures required in RCW 19.29A.020 are available without  
25    charge upon request. Such notice (~~shall~~) must be provided at the  
26    time service is established and either included as a prominent part  
27    of each customer's bill or in a written notice mailed to each  
28    customer at least once a year thereafter. Required disclosures  
29    (~~shall~~) must be provided without charge, in writing using plain  
30    language that is understandable to an ordinary customer, and  
31    presented in a form that is clear and conspicuous(~~;~~);

32        (2) Provide written or electronic notice of public hearings where  
33    changes in electricity rates will be considered or approved by the  
34    commission or governing body, in a form and manner as may be required  
35    by the commission or governing body;

36        (3) Disclose on each billing statement the rate of tax imposed  
37    upon the electric utility under RCW 35.21.870, if any, and the amount  
38    of such tax to be paid directly by the retail electric customer  
39    through the billing statement; and

1       (4) Disclose the following information in a prominent manner on  
2 all billing statements sent to retail electric customers, or by a  
3 separate written notice mailed to all retail electric customers at  
4 least quarterly and at the same time as a billing statement: "YOUR  
5 BILL INCLUDES CHARGES FOR ELECTRICITY, DELIVERY SERVICES, GENERAL  
6 ADMINISTRATION AND OVERHEAD, METERING, TAXES, CONSERVATION EXPENSES,  
7 AND OTHER ITEMS."

8       Correct the title.

EFFECT: Eliminates the new provisions that would have required certain local utility districts to disclose the rates of both "state" and "local" taxes imposed on the district and as a result, solely requires local utility districts to disclose only the rates of each "local" government utility tax and how those rates are applied to a customer's billed charges.

--- END ---