

SSB 5024 - S AMD 118

By Senator Hasegawa

ADOPTED 03/11/2019

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 the state or another political
7 subdivision, if any. Metropolitan municipal corporations must also
8 disclose the method by which the tax rates are applied to the
9 relevant service charges billed to the customer or taxpayer. The
10 disclosures required by this section must occur through at least one
11 of the following 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 the state or another political subdivision,
25 if any. Public utility districts must also disclose the method by
26 which the tax rates are applied to the relevant service charges
27 billed to the customer or taxpayer. The disclosures required by this
28 section must 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 the state or
12 another 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 the state or another political
30 subdivision, if any. Solid waste collection districts must also
31 disclose the method by which the tax rates are applied to the
32 relevant service charges billed to the customer or taxpayer. The
33 disclosures required by this section must occur through at least one
34 of the following methods:

35 (1) On regular billing statements provided electronically or in
36 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. 5.** A new section is added to chapter 36.58
9 RCW to read as follows:

10 Any solid waste disposal district must disclose the rates of each
11 tax it collects on behalf of the state or another political
12 subdivision, if any. Solid waste disposal districts must also
13 disclose the method by which the tax rates are applied to the
14 relevant service charges billed to the customer or taxpayer. The
15 disclosures required by this section must occur through at least one
16 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. 6.** A new section is added to chapter 57.02
27 RCW to read as follows:

28 Any water-sewer district must disclose the rates of each tax it
29 collects on behalf of the state or another political subdivision, if
30 any. Water-sewer districts must also disclose the method by which the
31 tax rates are applied to the relevant service charges billed to the
32 customer or taxpayer. The disclosures required by this section must
33 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. 7.** A new section is added to chapter 35.92
6 RCW to read as follows:

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

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

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

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

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

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

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

36 (2) Provide written or electronic notice of public hearings where
37 changes in electricity rates will be considered or approved by the

1 commission or governing body, in a form and manner as may be required
2 by the commission or governing body;

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

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

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14 On page 1, line 1 of the title, after "districts;" strike the
15 remainder of the title and insert "amending RCW 19.29A.030; adding a
16 new section to chapter 35.58 RCW; adding a new section to chapter
17 54.04 RCW; adding a new section to chapter 85.08 RCW; adding a new
18 section to chapter 36.58A RCW; adding a new section to chapter 36.58
19 RCW; adding a new section to chapter 57.02 RCW; and adding a new
20 section to chapter 35.92 RCW."

EFFECT: (1) Removes a staggered effective date schedule of:
September 1, 2019, for utilities serving 10,000 or more customers;
January 1, 2024, or upon the next billing system update for utilities
serving 5,000 or more customers, and an encouragement to disclose for
all other utilities.

(2) This bill is now effective for all affected utility districts
90 days after adjournment.

(3) Removes a provision that requires any utility district that
does not issue billing statements to make tax rate information upon
customer or taxpayer request.

(4) Replaces language that required disclosures to include "in as
much specificity as reasonably possible . . . the amount or a method
to calculate the amount of any such taxes paid directly by the
customer or taxpayer" with "the method by which the tax rates are
applied to the relevant service charges billed to the customer or
taxpayer."

(5) Allows publication of rates on a utility's web site to
satisfy disclosure requirements if customers are notified in writing
that the information is available online.

(6) Removes a provision allowing utility districts to collect reimbursement from other political subdivisions for the cost of collecting their tax.

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