**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket Nos. UE-151871 UG-151872**

**Puget Sound Energy’s**

**Electric and Natural Gas Equipment Lease Service**

**WUTC STAFF DATA REQUEST NO. 068**

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Please identify the utility tax rate specific to all areas of service, by jurisdiction and broken out by county, included in the Lease Solution Program.

**Response:**

The state utility tax would not be applicable to leasing activity. The state and local sales tax would apply to leasing revenue. The Washington Department of Revenue (“DOR”) would require Puget Sound Energy (“PSE”) to collect sales tax from customers on leasing revenue and remit the tax to DOR. Attached as Attachment A to PSE’s Response to WUTC Staff Data Request No. 068 is the current state and city tax rates.

Current sales tax rates can be found at the DOR website at <http://dor.wa.gov/content/FindTaxesAndRates/SalesAndUseTaxRates/>.

Some cities have received authority to bill city utility taxes on PSE retail sales activities, which may include leased equipment. For installations in those cities, PSE will leverage its Customer Information System to determine the appropriate tax code for the installation location and add any appropriate city utility tax to the monthly lease rate at the time of billing.

Current city utility tax rates can be found in PSE’s Electric Schedule 81 and Natural Gas Schedule 1. These rates will be charged separately from Schedule 75.