Avista Corp.

1411 East Mission P.O. Box 3727 Spokane. Washington 99220-0500 Telephone 509-489-0500 Toll Free 800-727-9170



February 27, 2019

State of Washington Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive SW Olympia, WA 98504-7252 State Of WASH.
JTIL. AND TRANSP.
COMMISSION

Attention: Mr. Mark Johnson, Executive Director and Secretary

Tariff WN U-28, Electric Service

Enclosed for filing with the Commission is an electronic copy of the following tariff sheet:

Sixth Revision Sheet 58A Canceling Fifth Revision Sheet 58A

The purpose of this filing is to revise the utility tax imposed on gross revenue from the sale of electricity within the City of Millwood as specified by Ordinance No. 499. The prior Ordinance specified that the first \$4,166.00 of gross income derived from the sale of electricity would be taxed at 6.0%. All additional gross income was specified to be taxed at 0.5%. The new Ordinance specifies the following:

Upon every person engaged in or carrying on a business of sale, delivery, distribution or furnishing of electricity and electrical energy, a tax equal to six percent (6%) of the gross income derived from the sale, delivery, distribution or furnishing of such electricity or electrical energy to ultimate users in the city, which shall be deposited into the street fund and used for purposes related thereto, subject to the following exemption: The tax shall be equal to six and one-half tenths of one percent (0.65%) of the gross income derived each month from the sale, delivery, distribution or furnishing of electricity or electrical energy to any person under an Extra Large General Service rate schedule (including but not limited to Avista Rate Schedule 25, or equivalent), which shall be deposited into the street fund and used for purposes related thereto.

The fee is requested to become effective April 1, 2019 and will increase annual revenues, above existing levels, by approximately \$43,000.

The Company anticipates that the change in tax could impact three individual customers in the City of Millwood. The Company has individually notified these three customers, either directly through the Company's Account Executive responsible for the customer, or a letter containing a copy of the proposed Notice of Tariff Change.

Records Management

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The Company requests that the Commission approve the proposed tariff changes included in this filing to be effective April 1, 2019. Enclosed is a copy of the pertinent city ordinance, as well as a "Notice of Tariff Change" which will be posted in all Company offices coincident with the date of this filing.

Questions or comments regarding this filing should be directed to Joe Miller at (509) 495-4546.

Sincerely,

Patrick Ehrbar

Director of Regulatory Affairs

Enclosures