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Excise Tax

179-010-055

PUGET SOUND ENERGY, INC.

Notice**Message**

Received: Thursday, Dec 5, 2024 2:20:06 PM

Subject: Amended Returns Not Accepted - October 2023, November 2023 and December 2023

Hello,

We have received your electronic amended returns for the **October 2023, November 2023 and December 2023** periods. Unfortunately, they have not been accepted because:

Engrossed House Bill 2199 (EHB 2199) took effect April 1, 2024. The original return taxes were paid 11/22/2023, 12/22/2023 and 01/24/2024 respectively. The Department cannot refund taxes deemed legally due and payable at the time the taxes were paid because the Washington State Constitution prohibits gifts of public funds. In *Yakima v. Huza*, 67 Wash. 2d 351, 359 (1965), the State Supreme Court held, “We are holding only that, where a tax ordinance has been previously validly enacted, it cannot be repealed retroactively, and the tax money heretofore collected validly cannot be refunded simply on the basis of the retroactive repeal.”

Resources available to you

If you feel you have been denied in error, you may file for an administrative review of the department’s denial as explained in WAC 458-20-100. You can find this information on our website at dor.wa.gov. You have the right to request an administrative review within 30 days of this notice.

If you have any questions, please call me directly at (360) 705-6155.

Sincerely,

Cindy Ann Tackett
Senior Excise Tax Examiner

Contact us

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