



Puget Sound Energy
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November 12, 2024

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Jeff Killip, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

**Re: Advice No. 2024-49
PSE’s Natural Gas Tariff Filings**

Dear Executive Director Killip:

Pursuant to RCW 80.28.060, and WAC 480-80-101 and -105, please find enclosed for filing the following proposed revisions to the WN U-2, tariff for natural gas service of Puget Sound Energy (“PSE”):

155 th Revision	Sheet No.101-A	Schedule 1	Tax Adjustment (Continued)
16 th Revision	Sheet No. 101-C	Schedule 1	Tax Adjustment (Continued)
10 th Revision	Sheet No. 101-D	Schedule 1	Tax Adjustment (Continued)

The purpose of this filing is to update Schedule 1 Tax Adjustment to reflect the City of Sumner’s (“City”) elimination of its \$1,500 cap on City utility tax on a monthly natural gas service charge effective January 1, 2025, per the City’s Ordinance No. 2894. This change impacts about 0.07% of PSE natural gas service Customers in the City of Sumner with a PSE natural gas service charge over \$22,400 per month. City of Sumner’s Ordinance No. 2894 is attached to this filing as Attachment A.

Revised tariff sheets regarding electric Schedule 81 Tax Adjustment, are being filed concurrently under Advice No. 2024-48.

There is no change to the City of Sumner Municipal Code Section 5.08,030 utility tax rate of 6% and PSE’s current effect of the jurisdiction utility tax rate of 6.693% in Schedule 1 Tax Adjustment for the City of Sumner on Sheet No. 101-C.

Per Schedule 1, Section 2, Tax Adjustment, the Washington Utilities and Transportation Commission (“UTC”) allows PSE to increase the amount PSE charges its customers to recover the cost of a jurisdiction imposing a utility tax levy and the additional expenses associated with collection of the jurisdiction imposing a utility tax. The effect of a jurisdictional utility tax rate

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as shown in Schedule 1 reflects both the jurisdictional utility tax levy rate and the associated adjustments.

PSE does not profit from passing through a jurisdictional utility tax and these grossed up adjustments. PSE incurs additional taxes and expenses as a result of the collection of a jurisdictional utility tax levy. With each increase in gross revenue, additional tax and fee amounts become payable. Therefore, the effect of the tax rate in a jurisdictional utility tax ordinance needs to be grossed up to reflect Washington State Public Utility Tax per RCW 82.16, and UTC regulatory fee per RCW 80.24.010, and additional bad debt expenses associated with the collection of the jurisdictional utility tax for the city.

The tariff sheets described herein reflect the issue date of November 20, 2024, and the effective date of January 1, 2025. Posting of the proposed tariff changes for public inspection and review, as required by law and the UTC's rules and regulations, is being completed in accordance with WAC 480-90-193(1). Public notice to all customers, in accordance with the provisions of WAC 480-90-194, will be provided on or before December 1, 2024, within 30 days of the proposed January 1, 2025, effective date.

Please contact Mei Cass at mei.cass@pse.com for additional information about this filing. If you have any other questions, please contact me at birud.jhaveri@pse.com.

Sincerely,

/s/ Birud D. Jhaveri

Birud D. Jhaveri
Director, Regulatory Affairs
Puget Sound Energy
PO Box 97034, BEL10W
Bellevue, WA 98009-9734
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cc: Tad O'Neill, Public Counsel
Sheree Carson, Perkins Coie

Attachments:

Natural Gas Tariff Sheets, listed above

Attachment A: City of Sumner Ordinance No. 2894