

PUGET SOUND ENERGY
Electric Tariff G

SCHEDULE 81
TAX ADJUSTMENT

1. **APPLICABILITY:** The adjustments contained in this schedule apply to: all charges pursuant to this tariff; to any other rate or charge upon which a tax is applicable within the jurisdiction with a taxing authority imposing a tax listed below; or by contract for service to which a tax is applicable within the jurisdiction imposing a tax, as provided in General Provision 3 of Schedule 80 included in this tariff.

2. **TAX ADJUSTMENT:** The rates and charges named in this tariff, or any other rate or charge upon which a tax is assessed, shall be proportionately increased or decreased by an adjustment equivalent to the amount of the tax, tax refund, assessment, or other charge imposed by the jurisdiction and effective as listed below plus, where applicable, the effect of state utility tax, annual filing fee, credit losses, and local taxes plus assessments and interest. In no event shall the Company be entitled to recover any amounts assessed by the taxing jurisdiction that are punitive in nature.

a. **RATES:**


Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax Rate	Limitations	Exclusions	(N)	(T)
Algona	612	1-1-89	6 %	6.672 %				(T)
Anacortes	1890	1-1-87	6 %	6.672 %				
Auburn	6170	7-1-08	6 %	6.672 %				
Bainbridge Island	97-33	1-1-00	6 %	6.397 %				
Bellevue	5578	2-4-05	5 %	5.499 %			(K)	
Bellingham	9376	1-1-91	6 %	6.061 %				
Black Diamond	277	1-1-84	6 %	6.672 %				
Blaine	3.19	3-13-97	6 %	6.724 %				
Bonney Lake	305N	2-1-94	6 %	6.672 %				
Bothell	1289	1-1-12	6 %	6.672 %				
Bremerton	4080	5-1-93	6 %	6.724 %				
Buckley	31-89	5-1-93	6 %	6.724 %				
Bucoda	441	5-6-04	6 %	6.724 %				
Burien	570	1-1-13	6 %	6.672 %				
Burlington	459	2-1-94	3 %	3.030 %		AB		
Carbonado	410	3-1-14	6 %	6.672 %				
Carnation	265	3-1-83	6 %	6.672 %			(K) (N)	(T)

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SCHEDULE 81
TAX ADJUSTMENT (Continued)

2. **TAX ADJUSTMENT:** (Continued)

a. **RATES:** (Continued)

Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax Rate	Limitations	Exclusions	(N)	(T)	(C)
Cle Elum	871	5-1-93	6 %	6.672 %			(M)		(T)
Clyde Hill	614	5-1-93	6 %	6.061 %					
Concrete	376	9-1-94	6 %	6.672 %					
Coupeville	485	7-10-94	6 %	6.672 %					
Covington	14-11	2-1-12	6 %	6.672 %					
Des Moines	1249	1-29-00	6 %	6.271 %					
DuPont	99-645	1-1-00	6 %	6.724 %					
Duvall	594	1-1-92	6 %	6.724 %					
Edgewood	18-0520	6-2-18	6 %	6.013 %		AB			
Ellensburg	3476	5-1-93	6 %	6.724 %					
Enumclaw	1359	1-1-82	6 %	6.672 %					
Everson	355	3-1-88	6 %	6.061 %		A			
Federal Way	06-539	2-4-07	7.75 %	8.106 %			(M)		
Ferndale	1277	3-9-02	6 %	6.061 %		A			
Fife	1754-2011	1-1-12	6 %	6.672 %			(K)		
Hamilton	168	8-19-93	6 %	6.271 %					
Hunts Point	201	1-1-87	6 %	6.672 %					
Issaquah	1735	1-1-92	6 %	6.672 %					
Kenmore	04-0222	2-21-05	4 %	4.351 %					
Kent	3645	8-3-03	6 %	6.672 %					
Kirkland	3875	1-15-03	6 %	6.061 %		A			
Kittitas	426	1-1-91	6 %	6.672 %					
Lacey	869	1-20-90	6 %	6.061 %					
LaConner	712	6-1-98	6 %	6.271 %					
Lake Forest Park	843	6-29-01	6 %	6.672 %					
Lakewood	232	12-14-00	5 %	5.223 %					
Langley	384	11-1-82	6 %	6.672 %					
Lummi Indian Res	91-104	8-1-92	5 %	5.541 %			(K)		(T)
Lyman	181	2-16-04	6 %	6.397 %		A	(D) (N)		(T)

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PUGET SOUND ENERGY
Electric Tariff G

SCHEDULE 81
Tax Adjustment (Continued)

(T)

2. **TAX ADJUSTMENT:** (Continued)

(T)

a. **RATES:** (Continued)

(T)

Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax Rate	Limitations	Exclusions	(N)	(T)
Lynden	1177	10-1-03	6 %	6.448 %	(d)	A	(M)	(T)
Lynden	1177	10-1-03	1 %	1.020 %	(d)	A	(C)	(T)
Maple Valley	O-10-422	12-25-10	6 %	6.672 %			(M)	(T)
Medina	962	9-16-18	6 %	6.724 %			(D)	(T)
Mercer Island	A-16	11-1-86	6 %	6.672 %			(T)	
Milton	1583	9-8-03	6 %	6.724 %				
Mount Vernon	3240	4-1-05	6 %	6.397 %	(e)	AB	(M)	
Mount Vernon	3240	4-1-05	4 %	4.176 %	(e)	AB	(C)	
Nooksack	365	7-19-92	6 %	6.061 %		A	(M)	
Normandy Park	667	12-1-99	6 %	6.724 %				
North Bend	716	8-21-87	6 %	6.448 %				
Oak Harbor	976	3-4-94	6 %	6.013 %		AB	(K)	
Olympia	6326	12-1-04	9 %	9.094 %		A		
Orting	857	2-3-08	6 %	6.271 %				
Pacific	924	1-1-84	6 %	6.672 %				
Port Orchard	1196	11-18-82	6 %	6.013 %			(M)	
Poulsbo	85-60	1-1-86	6 %	6.013 %	(c)			
Puyallup	2950	4-1-10	22 %	2.296 %				
Rainier	525	11-8-07	6 %	6.672 %				
Redmond	2281	6-2-06	6 %	6.397 %		A		
Renton	4303	2-16-91	6 %	6.672 %				
Roslyn	1075	6-5-11	6 %	6.724 %		AB		
Roy	845	1-13-11	6 %	6.672 %	(a)		(T)	
SeaTac	15-1021	4-29-16	0 %				(C)	
Sedro Woolley	978	11-1-86	6 %	6.397 %			(T)	
Skykomish	263	10-14-97	6 %	6.724 %				
Snoqualmie	561	2-1-86	6 %	6.448 %				
South Cle Elum	303	6-1-84	6 %	6.672 %				
South Prairie	482	8-1-06	6 %	6.672 %			(N)	(T)

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PUGET SOUND ENERGY
Electric Tariff G

SCHEDULE 81
TAX ADJUSTMENT (Continued)

2. **TAX ADJUSTMENT:** (Continued)

a. **RATES:** (Continued)

Where Applied	City Ord. No.	Rate Eff. Date	City Ord. Rate	Effect of Tax Rate	Limitations	Exclusions
Steilacoom	1009	5-1-93	6 %	6.319 %		
Sumner	2521	8-1-15	6 %	6.672 %	(b)	
Swinomish Indian	126	1-1-99	3 %	3.252 %		
Tenino	715	3-18-06	6 %	6.319 %		
Tukwila	1998	1-1-07	6 %	6.672 %		
Tumwater	1291	8-1-91	6 %	6.271 %		
Wilkeson	2006.10	5-13-11	6 %	6.672 %		
Woodinville	200	6-1-98	2 %	2.129 %		
Yarrow Point	619	1-1-11	6 %	6.672 %		
Yelm	909	10-20-09	6 %	6.271 %		

(K) (T)
| (T)
| (T)
|
| (M) (T)
	(D)

TAX ASSESSMENTS OR REFUNDS –

The following tax adjustment rate shall be applied in addition to the tax adjustment rate shown above for the time specified below.

Where Applied	Ord. No.	Rate Start Date	Rate Through Date	Rate

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| (M)
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|
|
| (K)

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SCHEDULE 81
TAX ADJUSTMENT (Continued)


b. LIMITATIONS:	(K) (M)
(a) Except the tax on any individual monthly bill shall not exceed \$500.	
(b) Except the tax on any individual monthly bill shall not exceed \$1,500.	
(c) Excluding city water and sewer accounts.	
(d) 6.0% on the first \$5,000.00 and 1.0% on all additional revenue per Customer account.	
(e) 6.0% on the first \$5,000.00 and 4.0% on all additional revenue per Customer account.	
c. EXCLUSIONS FROM GROSS REVENUE:	(D)
A. From business done for the United States.	
B. From business done for the State of Washington.	
3. EXCISE TAX CREDIT:	
	(K)
a. For eligible customers being served within Indian Country, as defined in WAC 458-20-192(2), the rates and charges named in this tariff shall be proportionately decreased by an adjustment equivalent to the amount of Washington State public utility excise tax imposed by the State and included in rates for electric service.	
b. Eligible Customers are Customers meeting the criteria for exemption from the Washington State public utility excise tax as described in WAC 458-20-192 will be eligible to receive an excise tax credit in the amount of 3.8730% of current charges. To receive the excise tax credit, eligible Customers must be identified by their Tribe and provide the Company with the information that the Company is required to maintain pursuant to WAC 458-20-192 Subsection 4. Upon receipt of the required information by the Company, bills going forward will reflect the credit.	
	(M)

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SCHEDULE 81
TAX ADJUSTMENT (Continued)

4. **TIMING OF COLLECTIONS OR REFUNDS:** (M)
- a. When the Company has paid tax assessments or other related charges for past periods to a municipality or other state subdivision with taxing authority, or received refunds from a municipality or other state subdivision with taxing authority, the Company will propose the appropriate time period and rate, to be included as a line item in Schedule 81 (in addition to the ordinance rate) with corresponding rate effective dates over which to adjust rates to pass through the amount. If the proposed time period is greater than one year, the Company shall include its carrying costs at a rate equal to its after tax rate of return. The tariff filing for recovery of assessments or other related charges or pass through of refunds paid or received after June 1, 2012 shall be made within 75 days of such payment or refund. The time between payment/refund and filing (up to 75 days) shall be considered in the calculation of the carrying costs described herein.
5. **GENERAL RULES AND PROVISIONS:** Service under this schedule is subject to the General Rules and Provisions contained in this tariff. (M)

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