

Solid Waste Companies

WAC 480-70-051 Exemptions from rules in chapter 480-70 WAC. (1) The commission may grant an exemption from the provisions of any rule in this chapter, ~~when doing so~~ is if consistent with the public interest, with the purposes underlying regulation, and with applicable statutes.

(2) To request a rule exemption, a person must file with the commission a written request identifying the rule for which an exemption is sought, giving a full explanation of the reason for requesting the exemption.

(3) The commission will assign the request a docket number, if it does not arise in an existing docket, and will schedule the request for consideration at one of its regularly scheduled open meetings or, if appropriate under chapter 34.05 RCW, in an adjudication. The commission will notify the person requesting the exemption, and other interested persons, of the date of the hearing or open meeting when the commission will consider the request.

(4) In determining whether to grant the request, the commission may consider whether application of the rule would impose undue hardship on the petitioner, of a degree or a kind different from hardships imposed on other similarly situated persons, and whether the effect of applying the rule would be contrary to the purpose of the rule.

(5) The commission will ~~issue~~ enter an order granting or denying the request or setting it for hearing, pursuant to chapter 480-09 WAC.

WAC 480-70-071 Reporting requirements. (1) **Annual reports.** An annual report is an end-of-the-year summary of financial and operational activity that each regulated company is required to file with the commission.

(a) Each year the commission provides an annual report form and instructions to each company at its address of record. Failure to receive the form does not relieve a company of its obligation to complete and file its annual report. A company that does not receive an annual report form must contact the commission to request a copy of the form.

(b) A company must file a complete, accurate annual report showing all requested information by May 1 of the succeeding year. Information provided on the annual report must agree with source documents maintained at company offices.

~~(c) The commission may grant an extension of time allowing the company to file its annual report after the May 1 due date if the commission receives a request for extension before May 1.~~

(d) The commission may issue penalty assessments or take action to suspend or cancel a certificate if a company fails to file its required annual report.

(ed) A company selling, canceling, transferring, or in some other manner discontinuing operations must submit an annual report for that portion of the year in which the company operated.

(2) **Special Reports.**

(a) **Financial transaction reports.** Twenty days prior to the transfer of cash, credit, or any pecuniary interest between a company, its subsidiaries, or its affiliates, the company must report to the commission the amount and the details of the transaction when:

(i) A single transaction amount exceeds five percent of prior calendar year gross operating revenue; or

(ii) A cumulative transaction amount for the prior twelve months exceeds five percent of prior calendar year gross operating revenue.

(b) **Annual subsidiary transaction report.** The annual subsidiary transaction report must summarize all transactions that occurred between the company and its subsidiaries during the period January 1 through December 31 of the preceding year. This report is due by June 1 of each year.

(c) **Annual affiliated interest transactions report.** Each company, as defined in WAC 480-146-240 that has a contract or arrangement with an affiliate, must summarize all transactions that occurred between the company and its affiliated interests during the period January 1 through December 31 of the preceding year. This report is due by June 1 of each year. The annual affiliated interest transactions report must include a corporate organization chart of the company and its affiliates and must contain the following information for each affiliate that had transactions with the company during the preceding year:

(i) A description of the products or services flowing between the company and any affiliated interest;

(ii) A description of the pricing basis or costing method and procedures for allocating costs for such products or services rendered, and the amount and accounts charged;

(iii) A description of the terms of any loans between the company and its affiliates and a listing of the year-end loan amounts and maximum loan amounts outstanding during the year;

(iv) A description of the terms and maximum amount of any debt guarantees by the company for any affiliate and a listing of the year-end debt amounts and maximum debt amounts outstanding during the year;

(v) A description of all exchanges of cash or credit between the company and its affiliates including the terms and amount of each exchange;

(vi) A detailed description of the activities of the affiliates with which the company has transactions;

(vii) A list of all common officers and directors of the affiliated interest company and the solid waste company along with their titles in each organization; and

(viii) Appropriate financial information for each affiliated interest company including, but not limited to, a balance sheet and income statement.

The commission may request any additional information during its review of the company's annual affiliated interest transactions report.

(d) The company may submit the reports required in (b) and (c) of this subsection:

(i) As stand-alone reports; or

(ii) As part of the annual report required in subsection (1) of this section.

(e) The annual affiliated interest transactions report required in (c) of this subsection will supersede the reporting requirements contained in previous commission orders authorizing affiliated interest transactions pursuant to chapter 81.16 RCW.

(23) **Other reports.** The commission may require a company to file periodic or other special reports. **Additional reports.** This section does not supersede any reporting requirement specified in a commission order or limit the commission's ability to request additional information.