

SUB 09/07/17

NORTHWEST NATURAL GAS COMPANY

WN U-6

Seventh Revision of Sheet A.2

Cancels Sixth Revision of Sheet A.2

SCHEDULE A

**ADDITION OF CITY EXACTIONS
(continued)**

EXACTION TAX RATES:

City	Ordinance No.	Effective Date	Billed Exaction Rate	Exclusions	Adjustments		
					Amount	Start	End
Battle Ground	664	01/01/1990	6.0%	(b)			
Bingen	2012-01-598	01/2012	6.0%	(c)			
Camas	2465	11/6/2006	3.0%	(a)			
North Bonneville	998	01/01/2012	6.0%	None			
Ridgefield	462	01/01/1986	6.0%	(d)			
La Center	2016-12	10/1/2017	6.0%	None			
Vancouver 1/	M-3680	01/01/2006	6.0%	(e)			
Washougal	945 and WMC 5.08.050	04/01/1989	4.0%	(f)			
White Salmon	349	01/01/1981	6.0%	(g)			

1/ Sales or transportation to any single customer up to \$23,500 per month at 6.383%, balance over \$23,500 at 1.266%. (C)

- (a) Net write-off of uncollectible accounts, sale of gas at industrial rates, sale of gas at wholesale to a non-customer public utility or public agency.
- (b) Net write-off of uncollectible accounts, sale of gas at industrial rates, and income received from the sale of merchandise and retail trade. Ordinance 15-04 established an exaction rate of 6.3% but RCW 35.21.870 currently limits the tax rate to 6.0%. (C)
- (c) Net write-off of uncollectible accounts, and revenue received from governmental entities. (C)
- (d) Net write-off of uncollectible accounts, and income received from the sale of merchandise. (C)
- (e) Sales or transportation of gas for resale, and sales of gas to the United States, State of Washington, School District(s), Port District(s), City of Vancouver, County of Clark, and the Clark County P.U.D.
- (f) Sales of gas to manufacturers at industrial rates, income received from the sale of merchandise, and governmental entities.
- (g) Net write-off of uncollectible accounts, sale of gas at industrial rates, and income received from the sale of merchandise and retail trade.

TRIBAL ADJUSTMENT:

Under WAC 458-20-192(7)(b), NW Natural's income from sales in Indian country of tangible personal property to tribes and tribal members is not subject to the public utility tax, and NW Natural has enacted a program to share these tax savings with qualified customers. Customers that meet the definition of "Indian" or "Indian tribe" under WAC 458-20-192 (2) are eligible for an adjustment to their rate schedule billed charges consistent with the public utility tax savings obtained by NW Natural under WAC 458-20-192(7)(b). Eligible customers must qualify as an Indian tribe or an Indian, and their service location must be within Indian country, all as defined in WAC 458-20-192 (2). Each eligible customer must apply on an individual account basis to NW Natural. (N)

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and after October 1, 2017