

**SCHEDULE 500
 MUNICIPAL TAXES**

APPLICABILITY:

This schedule applies a municipal's tax rate to all bills issued within the specific municipality. The tax rate is applied to all bills for gas service and equipment rental, as well as bills for contracted services where the contract specifically refer to this schedule.

MUNICIPAL TAX RATE:

The table below lists the tax each municipality charges, the ordinance that adopted the tax, and the limitations on the tax, if any.

| Municipality | Ordinance No. | Tax Rate on gas service | Tax rate on Rental Equipment | Limitations |
|---|-------------------|-------------------------|------------------------------|---|
| Aberdeen | 5632 | 6% | 6% | None |
| Anacortes ⁽¹⁾ | 2659 | 6.383% | - | None |
| Arlington | 1357 | 6% | - | None |
| Bellingham ⁽¹⁾ | 9376 | 6.383% 1.01% | 6.383% | <ul style="list-style-type: none"> Higher rate applied to first \$250,000 per month, customer. Lower rate applied to billing portion >\$250,000, per month |
| Blaine ⁽¹⁾ | 1791 | 6.383% | 6.383% | None |
| Bremerton ⁽¹⁾ | 4346 | 6.383% | 6.383% | None |
| Burlington | 459 & 1243 | 3% | 3% | None |
| Castle Rock | 2009-17 | 6% | 6% | Not applied to billing portion >\$500 where gas is used for manufacturing |
| College Place | 888 | 6% | 6% | None |
| East Wenatchee ⁽¹⁾ | 2008-13 | 6.383% | 6.383% | None |
| Elma | 685, 856, 1134 | 6% | - | None |
| Everson | 355 | 6% | 6% | None |
| Ferndale | 1277 | 6% | 6% | None |
| Grandview | 1650 | 6% | 6% | None |
| Granger | 581 | 6% | 6% | None |
| Hoquiam | 88-14 | 6% | 6% | None |
| (1) Definition of gross revenue includes tax, and, therefore, the billable rate must be adjusted to include the effect of applying the tax rate to the other taxes. | | | | |

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By: 

Michael Parvinen

Director, Regulatory Affairs

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MUNICIPAL TAXES

MUNICIPAL TAX RATE (continued):

| Municipality | Ordinance No. | Tax Rate on gas service | Tax Rate on Rental Equipment | Limitations |
|---------------------------|----------------|-------------------------|------------------------------|---|
| Kalama | 779 | 6% | - | Not applied to billing portion >\$1,000 where gas is used for manufacturing |
| Kelso ⁽¹⁾ | 3020 | 6.383% | 6.383% | None |
| Kennewick ⁽¹⁾ | 2806,3303,3612 | 9.289% | 9.289% | None |
| La Conner | 712 | 6% | 6% | None |
| Longview | 2227 | 6% | 6% | Not applied to billing portion >\$1,000 where gas is used for manufacturing |
| Lynden | 1177 | 6% 1% 0.5% | 6% | <ul style="list-style-type: none"> • 6% applied to first \$5,000 billed per month, per customer • 1% applied to portion billed per month, per customer between \$5,000 and \$50,000 • 0.5% applied to portion >\$5,000 billed per month, per customer |
| Marysville | 1975 | 5% | - | None |
| McCleary | 563 | 6% | 6% | None |
| Montesano | 942 | 6% | | None |
| Moses Lake ⁽¹⁾ | 1930 | 6.383% | 6.383% | Does not apply to portion billed per customer, per year >\$100,00 |
| Mount Vernon | 3240 | 6% 4% | 6% 4% | <ul style="list-style-type: none"> • Higher rate applied to portion billed per customer, per month, up to \$5,000 • Lower rate applied to portion billed, per customer, per month >\$5,000 |
| Moxee | 438 | 6% | 6% | Applied to first \$3,000 billed, per customer, per month |
| Nooksack ⁽¹⁾ | 291, 365 | 6% | 6% | None |
| Othello | 1099 | 6% | 6% | None |
| Oak Harbor | 792, 967 | 6% | 6% | None |
| Pasco | 2707 | 8.5% | - | None |

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Fifth Revision Sheet No. 500-B

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Fourth Revision of Sheet No. 500-B

**SCHEDULE 500
MUNICIPAL TAXES**

MUNICIPAL TAX RATE (continued)

| Municipality | Ordinance No. | Tax Rate on gas service | Tax Rate on Rental Equipment | Limitations | |
|---|-------------------|-------------------------|------------------------------|--|--------|
| Poulsbo | 80-20 | 6% | - | None | |
| Port Orchard ⁽¹⁾ | 012-17 | 6.383% | - | None | (I)(C) |
| Prosser ⁽¹⁾ | 1512 | 6.383% | 6.383% | None | (I)(C) |
| Quincy | 552, 05-161 | 4% | 4% | None | |
| Richland | 35-96 | 8.5% 1% | 8.5% 1% | <ul style="list-style-type: none"> Higher rate applied to portion billed per customer, per month up to \$35,000 Lower rate applied to portion billed per customer, per month > \$35,000 | |
| Sedro Woolley ⁽¹⁾ | 978 | 6.383% | - | None | (I)(C) |
| Selah | 939 | 6% | - | Applied to portion billed per customer, per month, up to \$2,000 | |
| Shelton | 1646-0805 | 6% | 6% | None | |
| Stanwood | 704 | 6% | - | None | |
| Sumas | 1682, 1772 & 1773 | 1% | - | Applied to portion billed per customer, per month, up to \$1000 | |
| Sunnyside | 1368 | 6% | 6% | None | |
| Swinomish Indian Tribe | 185 | 3% | 3% | None | |
| Toppenish ⁽¹⁾ | 85-36, 95-8 | 9.289% | 9.289% | None | (I)(C) |
| Union Gap | 2107 | 6% | 6% | None | |
| Walla Walla | A-3295 | 6% | 6% | None | |
| Wapato | 903, 948 | 6% | 6% | None | |
| Wenatchee | 2858 | 6% | 6% | None | |
| West Richland | 22-16 | 6% | 6% | None | |
| Woodland ⁽¹⁾ | 1171 | 6.383% | - | None | (I)(C) |
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MUNICIPAL TAX RATE (continued)

| Municipality | Ordinance No. | Tax Rate on gas service | Tax Rate on Rental Equipment | Limitations |
|---|---------------|-------------------------|------------------------------|---|
| Yakima ⁽¹⁾ | 2016-039 | 6.383% 2.041% | 6.383% 2.041% | <ul style="list-style-type: none"> Higher rate applied to first \$8,000, per customer, per month Lower rate applied to amount >\$8,000, billed per customer, per month |
| Yakima Indian Nation | T-177-02 | 3% | 3% | None |
| Zillah | 488 | 6% | - | Does not apply to gas purchased from industrial sales rate and used for manufacturing |
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FEDERALLY RECOGNIZED INDIAN NATION TAX CREDIT

In accordance with WAC 458-20-192 (7)(b), the rates and charges specified in this tariff shall be reduced for all Federally Recognized Indian Nation tribal and member accounts, located and service provided within the boundaries of a Federally Recognized Indian Nation. Each applicable customer must apply on an individual account basis to Cascade to receive this tax credit.

The Federally Recognized Indian Nation Tax Credit is designed to offset the Washington State Public Utility Tax, which is a part of the rates charged for core market natural gas service.

- State Public Utility Tax Credit (3.852%)

STATE UTILITY TAX EXEMPTION CREDIT

To the extent the Washington Department of Revenues authorizes exemptions of public utility tax collection from certain customer groups, the rates and charges specified in this tariff shall be reduced by a State Utility Tax credit. Each applicable customer must apply on an individual account basis to Cascade to receive this tax credit.

The State Utility Tax Credit is designed to offset the Washington State Public Utility Tax, which is a part of the rates charged for core market natural gas service.

- State Public Utility Tax Credit (3.852%)

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