

Chapter 82.16 RCW
PUBLIC UTILITY TAX

Sections

- 82.16.010 Definitions.
- 82.16.020 Public utility tax imposed—Additional tax imposed—
Deposit of moneys.
- 82.16.023 Tax preferences—Expiration dates.
- 82.16.030 Taxable under each schedule if within its purview.
- 82.16.040 Exemption.
- 82.16.0421 Exemptions—Sales to electrolytic processing businesses.
- 82.16.045 Exemptions and credits—Pollution control facilities.
- 82.16.046 Exemptions—Operation of state route No. 16.
- 82.16.047 Exemptions—Ride sharing.
- 82.16.0491 Credit—Contributions to an electric utility rural
economic development revolving fund.
- 82.16.0495 Credit—Electricity sold to a direct service industrial
customer.
- 82.16.0496 Credit—Clean alternative fuel commercial vehicles—
Alternative fuel vehicle infrastructure.
- 82.16.0497 Credit—Light and power business, gas distribution
business.
- 82.16.0498 Credit—Sales of electricity or gas to an aluminum
smelter.
- 82.16.050 Deductions in computing tax.
- 82.16.053 Deductions in computing tax—Light and power businesses.
- 82.16.055 Deductions relating to energy conservation or production
from renewable resources.
- 82.16.060 May be taxed under other chapters.
- 82.16.080 Administration.
- 82.16.090 Light or power and gas distribution businesses—
Information required on customer billings.
- 82.16.100 Solid waste business not subject to chapter.
- 82.16.110 Renewable energy system cost recovery—Definitions.
- 82.16.120 Renewable energy system cost recovery—Application to
light/power business—Certification—Limitations.
- 82.16.130 Renewable energy system cost recovery—Light/power
business tax credit.
- 82.16.150 Light and power business—Liability.
- 82.16.155 Tax preference performance statement—Joint legislative
audit and review committee review—Washington State
University data collection.
- 82.16.160 Definitions—Renewable energy tax incentives.
- 82.16.165 Annual production incentive certification.
- 82.16.170 Community solar programs—Organization and administration
—Certification for incentive payments.
- 82.16.175 Shared commercial solar projects—Organization and
administration.
- 82.16.180 Solar modules—Sale and installation tax incentives.
- 82.16.182 Community solar projects—Definitions.
- 82.16.183 Community solar projects.
- 82.16.184 Credit—Community solar projects.
- 82.16.185 Credit—State energy performance standard—Early adoption
incentive program.

- 82.16.187 Credit—Alternative jet fuel.
- 82.16.305 Exemptions—Joint municipal utility services authorities.
- 82.16.310 Exemptions—Sales by a gas distribution business.
- 82.16.315 Exemptions—Sales of electricity or gas to silicon smelters.
- 82.16.320 Exemptions—Qualifying grants—National emergency or state of emergency.
- 82.16.325 Exemptions—Services for farms.
- 82.16.330 Exemptions—Allowances, offset credits, and price ceiling units under chapter 70A.65 RCW.

Commute trip reduction incentives: Chapter 82.70 RCW.

Public utility districts, privilege tax: Chapter 54.28 RCW.