

ESSB 5024 - H COMM AMD
By Committee on Local Government

NOT CONSIDERED 12/23/2019

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 35.58
4 RCW to read as follows:

5 Any metropolitan municipal corporation must disclose the rates of
6 each tax it collects on behalf of another political subdivision, if
7 any. Metropolitan municipal corporations must also disclose the
8 method by which the tax rates are applied to the relevant service
9 charges billed to the customer or taxpayer. The disclosures required
10 by this section must occur through at least one of the following
11 methods:

12 (1) On regular billing statements provided electronically or in
13 written form;

14 (2) On the corporation's web site, if the corporation provides
15 written notice to customers or taxpayers that such information is
16 available on its web site; or

17 (3) Through a billing insert, mailer, or other written or
18 electronic communication provided to customers or taxpayers on either
19 an annual basis or within thirty days of the effective date of any
20 subsequent tax rate change.

21 NEW SECTION. **Sec. 2.** A new section is added to chapter 54.04
22 RCW to read as follows:

23 Any public utility district must disclose the rates of each tax
24 it collects on behalf of another political subdivision, if any.
25 Public utility districts must also disclose the method by which the
26 tax rates are applied to the relevant service charges billed to the
27 customer or taxpayer. The disclosures required by this section must
28 occur through at least one of the following methods:

29 (1) On regular billing statements provided electronically or in
30 written form;

1 (2) On the district's web site, if the district provides written
2 notice to customers or taxpayers that such information is available
3 on its web site; or

4 (3) Through a billing insert, mailer, or other written or
5 electronic communication provided to customers or taxpayers on either
6 an annual basis or within thirty days of the effective date of any
7 subsequent tax rate change.

8 NEW SECTION. **Sec. 3.** A new section is added to chapter 85.08
9 RCW to read as follows:

10 Any diking, drainage, and sewerage improvement district must
11 disclose the rates of each tax it collects on behalf of another
12 political subdivision, if any. Diking, drainage, and sewerage
13 improvement districts must also disclose the method by which the tax
14 rates are applied to the relevant service charges billed to the
15 customer or taxpayer. The disclosures required by this section must
16 occur through at least one of the following methods:

17 (1) On regular billing statements provided electronically or in
18 written form;

19 (2) On the district's web site, if the district provides written
20 notice to customers or taxpayers that such information is available
21 on its web site; or

22 (3) Through a billing insert, mailer, or other written or
23 electronic communication provided to customers or taxpayers on either
24 an annual basis or within thirty days of the effective date of any
25 subsequent tax rate change.

26 NEW SECTION. **Sec. 4.** A new section is added to chapter 36.58A
27 RCW to read as follows:

28 Any solid waste collection district must disclose the rates of
29 each tax it collects on behalf of another political subdivision, if
30 any. Solid waste collection districts must also disclose the method
31 by which the tax rates are applied to the relevant service charges
32 billed to the customer or taxpayer. The disclosures required by this
33 section must occur through at least one of the following methods:

34 (1) On regular billing statements provided electronically or in
35 written form;

36 (2) On the district's web site, if the district provides written
37 notice to customers or taxpayers that such information is available
38 on its web site; or

1 (3) Through a billing insert, mailer, or other written or
2 electronic communication provided to customers or taxpayers on either
3 an annual basis or within thirty days of the effective date of any
4 subsequent tax rate change.

5 NEW SECTION. **Sec. 5.** A new section is added to chapter 36.58
6 RCW to read as follows:

7 Any solid waste disposal district must disclose the rates of each
8 tax it collects on behalf of another political subdivision, if any.
9 Solid waste disposal districts must also disclose the method by which
10 the tax rates are applied to the relevant service charges billed to
11 the customer or taxpayer. The disclosures required by this section
12 must occur through at least one of the following methods:

13 (1) On regular billing statements provided electronically or in
14 written form;

15 (2) On the district's web site, if the district provides written
16 notice to customers or taxpayers that such information is available
17 on its web site; or

18 (3) Through a billing insert, mailer, or other written or
19 electronic communication provided to customers or taxpayers on either
20 an annual basis or within thirty days of the effective date of any
21 subsequent tax rate change.

22 NEW SECTION. **Sec. 6.** A new section is added to chapter 57.02
23 RCW to read as follows:

24 Any water-sewer district must disclose the rates of each tax it
25 collects on behalf of another political subdivision, if any. Water-
26 sewer districts must also disclose the method by which the tax rates
27 are applied to the relevant service charges billed to the customer or
28 taxpayer. The disclosures required by this section must occur through
29 at least one of the following methods:

30 (1) On regular billing statements provided electronically or in
31 written form;

32 (2) On the district's web site, if the district provides written
33 notice to customers or taxpayers that such information is available
34 on its web site; or

35 (3) Through a billing insert, mailer, or other written or
36 electronic communication provided to customers or taxpayers on either
37 an annual basis or within thirty days of the effective date of any
38 subsequent tax rate change.

1 NEW SECTION. **Sec. 7.** A new section is added to chapter 35.92
2 RCW to read as follows:

3 Any city or town operating as a municipal utility must disclose
4 the rates of each tax it collects on behalf of another political
5 subdivision, if any. Municipal utilities must also disclose the
6 method by which the tax rates are applied to the relevant service
7 charges billed to the customer or taxpayer. The disclosures required
8 by this section must occur through at least one of the following
9 methods:

10 (1) On regular billing statements provided electronically or in
11 written form;

12 (2) On the municipal utility's web site, if it provides written
13 notice to customers or taxpayers that such information is available
14 on its web site; or

15 (3) Through a billing insert, mailer, or other written or
16 electronic communication provided to customers or taxpayers on either
17 an annual basis or within thirty days of the effective date of any
18 subsequent tax rate change.

19 **Sec. 8.** RCW 19.29A.030 and 1998 c 300 s 4 are each amended to
20 read as follows:

21 Except as otherwise provided in RCW 19.29A.040, an electric
22 utility (~~(shall)~~) must:

23 (1) Provide notice to all of its retail electric customers that
24 the disclosures required in RCW 19.29A.020 are available without
25 charge upon request. Such notice (~~(shall)~~) must be provided at the
26 time service is established and either included as a prominent part
27 of each customer's bill or in a written notice mailed to each
28 customer at least once a year thereafter. Required disclosures
29 (~~(shall)~~) must be provided without charge, in writing using plain
30 language that is understandable to an ordinary customer, and
31 presented in a form that is clear and conspicuous(~~(-)~~);

32 (2) Provide written or electronic notice of public hearings where
33 changes in electricity rates will be considered or approved by the
34 commission or governing body, in a form and manner as may be required
35 by the commission or governing body;

36 (3) Disclose on each billing statement the rate of tax imposed
37 upon the electric utility under RCW 35.21.870, if any, and the amount
38 of such tax to be paid directly by the retail electric customer
39 through the billing statement; and

1 (4) Disclose the following information in a prominent manner on
2 all billing statements sent to retail electric customers, or by a
3 separate written notice mailed to all retail electric customers at
4 least quarterly and at the same time as a billing statement: "YOUR
5 BILL INCLUDES CHARGES FOR ELECTRICITY, DELIVERY SERVICES, GENERAL
6 ADMINISTRATION AND OVERHEAD, METERING, TAXES, CONSERVATION EXPENSES,
7 AND OTHER ITEMS."

8 Correct the title.

EFFECT: Eliminates the new provisions that would have required certain local utility districts to disclose the rates of both "state" and "local" taxes imposed on the district and as a result, solely requires local utility districts to disclose only the rates of each "local" government utility tax and how those rates are applied to a customer's billed charges.

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