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.

Commute trip reduction incentives: Chapter 82.70 RCW.

Public utility districts, privilege tax: Chapter 54.28 RCW.