

RCW 35.92.460 Utility fee or tax—Disclosure. (1) Any city or town that operates its own water, sewer or wastewater, or stormwater utility and imposes a fee or tax on the gross revenue of such a utility shall disclose the fee or tax rate to its utility customers. Such disclosure shall include statements, as applicable, that "the amount billed includes a fee or tax up to (dollar amount or percentage) calculated on the gross revenue of the water utility; a fee or tax up to (dollar amount or percentage) calculated on gross revenue of the sewer or wastewater utility; a fee or tax up to (dollar amount or percentage) calculated on the gross revenue of the stormwater utility."

(2) The disclosures required by this section must occur through at least one of the following methods:

(a) On regular billing statements provided electronically or in written form;

(b) On the city or town's website, if the city or town provides written notice to customers or taxpayers that such information is available on its website; or

(c) Through a billing insert, mailer, or other written or electronic communication provided to customers or taxpayers on either an annual basis or within thirty days of the effective date of any subsequent tax rate change. [2020 c 135 § 1.]