

CASCADE NATURAL GAS CORPORATION

Substitute Seventy-Ninth Revision Sheet No. 500

Canceling

WN U-3

Seventy-Eighth Revision of Sheet No. 500

**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	1890	6.383%	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.

(1)

(continued)

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By: 

Michael Parvinen

Director, Regulatory Affairs

**SCHEDULE 500
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	(I)(C)
Kennewick ⁽¹⁾	2806,3303,3612	9.289%	9.289%	None	(I)(C)
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	(I)(C)
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	6.383%	6.383%	None	(I)(C)
Othello	1099	6%	6%	None	
Oak Harbor	792, 967	6%	6%	None	
Pasco	2707	8.5%	-	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.					(N)

(continue)

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)
(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.					(N)

(continued)

**SCHEDULE 500
MUNICIPAL TAXES**

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
(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.				

(I)(C)
(I)(C)

(N)

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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