
SENATE BILL 5024

State of Washington

66th Legislature

2019 Regular Session

By Senator Hasegawa

Prefiled 12/12/18.

1 AN ACT Relating to the transparency of local taxing districts;
2 amending RCW 19.29A.030; adding a new section to chapter 35.58 RCW;
3 adding a new section to chapter 54.04 RCW; adding a new section to
4 chapter 85.08 RCW; adding a new section to chapter 36.58A RCW; adding
5 a new section to chapter 36.58 RCW; adding a new section to chapter
6 57.02 RCW; adding a new section to chapter 35.92 RCW; and providing
7 an effective date.

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

9 NEW SECTION. **Sec. 1.** A new section is added to chapter 35.58
10 RCW to read as follows:

11 (1) Any metropolitan municipal corporation serving ten thousand
12 or more customers or taxpayers must disclose on each billing
13 statement the rates of state and local taxes imposed on the
14 corporation with respect to the billed services, if any. The
15 corporation must also disclose the amount of any such taxes to be
16 paid directly by the customer or taxpayer through the billing
17 statement.

18 (2) A metropolitan municipal corporation serving less than ten
19 thousand but more than five thousand customers or taxpayers must
20 disclose the state and local tax information required in subsection

1 (1) of this section upon the next update to its billing system or by
2 January 1, 2023, whichever is earlier.

3 (3) Metropolitan municipal corporations serving five thousand or
4 less customers or taxpayers are encouraged, but not required, to
5 provide the state and local tax information as described in
6 subsection (1) of this section.

7 (4) If a metropolitan municipal corporation does not issue
8 billing statements for any of the services it provides, it must make
9 the state and local tax information in this section for each such
10 service available upon the request of any taxpayer within its service
11 boundaries.

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

14 (1) Any public utility district serving ten thousand or more
15 customers or taxpayers must disclose on each billing statement the
16 rates of state and local taxes imposed on the corporation with
17 respect to the billed services, if any. The district must also
18 disclose the amount of any such taxes to be paid directly by the
19 customer or taxpayer through the billing statement.

20 (2) A public utility district serving less than ten thousand but
21 more than five thousand customers or taxpayers must disclose the
22 state and local tax information required in subsection (1) of this
23 section upon the next update to its billing system or by January 1,
24 2023, whichever is earlier.

25 (3) Public utility districts serving five thousand or less
26 customers or taxpayers are encouraged, but not required, to provide
27 the state and local tax information as described in subsection (1) of
28 this section.

29 (4) If a public utility district does not issue billing
30 statements for any of the services it provides, it must make the
31 state and local tax information in this section for each such service
32 available upon the request of any taxpayer within its service
33 boundaries.

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

36 (1) Any diking, drainage, and sewerage improvement districts
37 serving ten thousand or more customers or taxpayers must disclose on
38 each billing statement the rates of state and local taxes imposed on

1 the corporation with respect to the billed services, if any. The
2 districts must also disclose the amount of any such taxes to be paid
3 directly by the customer or taxpayer through the billing statement.

4 (2) A diking, drainage, and sewerage improvement district serving
5 less than ten thousand but more than five thousand customers or
6 taxpayers must disclose the state and local tax information required
7 in subsection (1) of this section upon the next update to its billing
8 system or by January 1, 2023, whichever is earlier.

9 (3) Diking, drainage, and sewerage improvement districts serving
10 five thousand or less customers or taxpayers are encouraged, but not
11 required, to provide the state and local tax information as described
12 in subsection (1) of this section.

13 (4) If a diking, drainage, and sewerage improvement district does
14 not issue billing statements for any of the services it provides, it
15 must make the state and local tax information in this section for
16 each such service available upon the request of any taxpayer within
17 its service boundaries.

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

20 (1) Any solid waste collection districts serving ten thousand or
21 more customers or taxpayers must disclose on each billing statement
22 the rates of state and local taxes imposed on the corporation with
23 respect to the billed services, if any. The districts must also
24 disclose the amount of any such taxes to be paid directly by the
25 customer or taxpayer through the billing statement.

26 (2) A solid waste collection district serving less than ten
27 thousand but more than five thousand customers or taxpayers must
28 disclose the state and local tax information required in subsection
29 (1) of this section upon the next update to its billing system or by
30 January 1, 2023, whichever is earlier.

31 (3) Solid waste collection districts serving five thousand or
32 less customers or taxpayers are encouraged, but not required, to
33 provide the state and local tax information as described in
34 subsection (1) of this section.

35 (4) If a solid waste collection district does not issue billing
36 statements for any of the services it provides, it must make the
37 state and local tax information in this section for each such service
38 available upon the request of any taxpayer within its service
39 boundaries.

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

3 (1) Any solid waste disposal districts serving ten thousand or
4 more customers or taxpayers must disclose on each billing statement
5 the rates of state and local taxes imposed on the corporation with
6 respect to the billed services, if any. The districts must also
7 disclose the amount of any such taxes to be paid directly by the
8 customer or taxpayer through the billing statement.

9 (2) A solid waste disposal district serving less than ten
10 thousand but more than five thousand customers or taxpayers must
11 disclose the state and local tax information required in subsection
12 (1) of this section upon the next update to its billing system or by
13 January 1, 2023, whichever is earlier.

14 (3) Solid waste disposal districts serving five thousand or less
15 customers or taxpayers are encouraged, but not required, to provide
16 the state and local tax information as described in subsection (1) of
17 this section.

18 (4) If a solid waste disposal district does not issue billing
19 statements for any of the services it provides, it must make the
20 state and local tax information in this section for each such service
21 available upon the request of any taxpayer within its service
22 boundaries.

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

25 (1) Any water-sewer districts serving ten thousand or more
26 customers or taxpayers must disclose on each billing statement the
27 rates of state and local taxes imposed on the corporation with
28 respect to the billed services, if any. The districts must also
29 disclose the amount of any such taxes to be paid directly by the
30 customer or taxpayer through the billing statement.

31 (2) A water-sewer district serving less than ten thousand but
32 more than five thousand customers or taxpayers must disclose the
33 state and local tax information required in subsection (1) of this
34 section upon the next update to its billing system or by January 1,
35 2023, whichever is earlier.

36 (3) Water-sewer districts serving five thousand or less customers
37 or taxpayers are encouraged, but not required, to provide the state
38 and local tax information as described in subsection (1) of this
39 section.

1 (4) If a water-sewer district does not issue billing statements
2 for any of the services it provides, it must make the state and local
3 tax information in this section for each such service available upon
4 the request of any taxpayer within its service boundaries.

5 (5) Any water-sewer district collecting a tax on behalf of
6 another political subdivision is authorized to collect reimbursement
7 from that political subdivision for the cost of collection.

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

10 (1) Any city or town operating as a municipal utility under this
11 chapter serving ten thousand or more customers or taxpayers must
12 disclose on each billing statement the rates of state and local taxes
13 imposed on the corporation with respect to the billed services, if
14 any. The municipal utility must also disclose the amount of any such
15 taxes to be paid directly by the customer or taxpayer through the
16 billing statement.

17 (2) A city or town operating as a municipal utility under this
18 chapter serving less than ten thousand but more than five thousand
19 customers or taxpayers must disclose the state and local tax
20 information required in subsection (1) of this section upon the next
21 update to its billing system or by January 1, 2023, whichever is
22 earlier.

23 (3) A city or town operating as a municipal utility under this
24 chapter serving five thousand or less customers or taxpayers is
25 encouraged, but not required, to provide the state and local tax
26 information as described in subsection (1) of this section.

27 (4) If a city or town operating as a municipal utility under this
28 chapter does not issue billing statements for any of the services it
29 provides, it must make the state and local tax information in this
30 section for each such service available upon the request of any
31 taxpayer within its service boundaries.

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

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

36 (1) Provide notice to all of its retail electric customers that
37 the disclosures required in RCW 19.29A.020 are available without
38 charge upon request. Such notice (~~shall~~) must be provided at the

1 time service is established and either included as a prominent part
2 of each customer's bill or in a written notice mailed to each
3 customer at least once a year thereafter. Required disclosures
4 (~~shall~~) must be provided without charge, in writing using plain
5 language that is understandable to an ordinary customer, and
6 presented in a form that is clear and conspicuous(~~(-)~~);

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

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

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

22 NEW SECTION. Sec. 9. This act takes effect September 1, 2019.

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