



August 26, 2024

Received
Records Management
Aug 26, 2024

Jeff Killip
Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, Washington 98503

Re: Tariff WN U-28, Electric Service – WA Tax Adjustment Schedule

Attached for electronic filing with the Commission is the following tariff sheet proposed to be effective October 1, 2024:

Twenty Third Revision Sheet 58 Canceling Twenty Second Revision Sheet 58

The purpose of this filing is to remove all references to the utility tax imposed on gross revenue from the sale of electricity within the City of Liberty Lake as specified by Ordinance No. 188B.

All references in Section 4 to a tax rate of three percent (3%) shall be reduced to zero percent (0%);

The proposed tariff sheet has deleted all references to the City of Liberty Lake and its ordinance as there is no longer a taxable amount being imposed upon Avista's customers in the City of Liberty Lake.

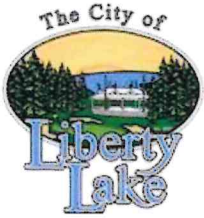
The Company requests that the Commission approve the proposed tariff changes included in this filing to be effective October 1, 2024.

Questions or comments regarding this filing should be directed to Joe Miller at (509) 495-4546.

Sincerely,

/s/ Patrick Ehrbar

Patrick Ehrbar
Director of Regulatory Affairs
Enclosures



CITY OF LIBERTY LAKE

FINANCE AND ADMINISTRATIVE SERVICES

CRIS KAMINSKAS, MAYOR

MARK MCAVOY
CITY ADMINISTRATOR
22710 E. COUNTRY VISTA DR.
LIBERTY LAKE, WA 99019
509-755-6700

August 21, 2024

Liberty Lake Utility Provider,

On August 20, 2024 the City Council of the City of Liberty Lake, Washington, passed Ordinance 188B, reducing the City's utility tax rate from 3% to 0% effective September 1, 2024. Please let this letter serve as the city's formal notification of this change. Any utility tax remittances received for the September reporting period or any subsequent reporting periods will be returned. Please reach out if you have any questions regarding this change.

Thank you for your attention,

Kyle Dixon
Finance Director
City of Liberty Lake

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 188B**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, AMENDING
THE UTILITY TAX RATE TO PROVIDE REVENUE FOR CITY SERVICES AND
CAPITAL REQUIREMENTS, AND ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, the City adopted Ordinance No. 188 which established a six percent (6%) Utility Tax Rate for 2011; and

WHEREAS, the City reviewed the six percent (6%) Utility Tax Rate and determined that for the 2012 Budget there were sufficient revenues from other sources to reduce this rate; and

WHEREAS, the City adopted Ordinance No. 188-A which reduced the Utility Tax Rate to three percent (3%) for 2012, and thereafter; and

WHEREAS, the City established an additional revenue source by adopting Ordinance No. 297, establishing a Transportation Benefit District (TBD), and approving Resolution No. 23-254, imposing a sales and use tax of one-tenth of one percent (.1%) within the boundaries of the TBD; and

WHEREAS, the City Council has determined that the public interest is best served by further reducing the utility tax rate; and

WHEREAS, the City Council will annually review the utility tax rate before adoption of each annual budget.

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

Section 1. Amendment. City Ordinance No. 188 and Ordinance 188A shall be amended as follows:

Section 4. Occupations Subject to Tax - Amount.

- All references in Section 4 to a tax rate of three percent (3%) shall be reduced to zero percent (0%); and

Section 2. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force on September 1, 2024.

Section 3. Severability. If any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall

not affect the validity or constitutionality of any other section, paragraph, sentence, clause or phrase of this Ordinance.

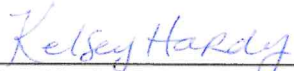
All other terms and conditions of Ordinance No. 188 and Ordinance No. 188A shall remain in full force and effect without any further changes.

Passed by the City Council this 20th day of August, 2024.



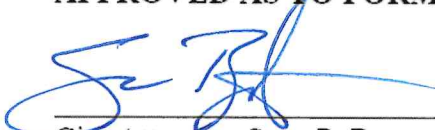
Mayor, Cristella Kaminskas

ATTEST:



City Clerk, Kelsey Hardy

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 58
TAX ADJUSTMENT SCHEDULE - WASHINGTON

The rate schedules of Company for electric service furnished in Washington do not include any portion of municipal occupation, business, excise or use of the streets, taxes, or charges. In order to reimburse Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by Company to its Customers as set forth below.

APPLICABLE:

To all charges for electric service rendered pursuant to this tariff within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff.

TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

Washington City or Town	Ordinance No.	Effective Date	Monthly Taxable Revenue Per Customer	Tax	Excl.
Airway Heights	C-102	01/15/86	All	6.0%	F
Albion	326	05/01/05	All	6.0%	F
Asotin	2004-642	09/01/04	All	6.0%	F
Chewelah	764	04/01/04	All	6.0%	F
Clarkston	1098	01/01/91	All	6.0%	F
Colfax	869 & 1073	12/20/80	All	6.0%	F
Colville	1338 N.S.	08/01/05	All	6.0%	F
Deer Park	1992-620	02/09/93	All	6.0%	F
Fairfield	365	07/01/11	All	6.0%	F
Farmington	166-97	05/01/97	All	6.0%	F
Garfield	344N	05/01/08	All	4.0%	F
Kettle Falls	1517	01/01/95	All	6.0%	F, S
Lacrosse	278	09/10/90	All	6.0%	F
Latah	213	01/01/05	All	6.0%	F
Lind	06-01	01/15/07	All	6.0%	F
Malden	452	06/01/08	All	6.0%	F
Marcus	396	07/15/02	All	6.0%	F
Medical Lake	587	01/01/83	All	6.0%	F

(table continues on Sheet 58A)

Issued August 26, 2024

Effective October 1, 2024

Issued by Avista Corporation

By 

Patrick Ehrbar, Director of Regulatory Affairs

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