

SECTION 2 - RULES AND REGULATIONS, Continued

2.13. TAXES, FEES AND SURCHARGES

- 2.13.1.** The applicable Gross Revenue Surcharge rates and Metropolitan Transportation Business Tax Surcharge (MTA) tax rates are shown in an Appendix attached to this tariff. Any changes to these rates will be filed on fifteen (15) days' notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission.
- 2.13.2.** Customer is responsible for payment of all federal, state and local taxes, franchise, excise and other fees applicable to the Services, including, but not limited to: sales, use, excise, franchise, access, universal service, 911 services and relay services. Municipal taxes are billed as a separate line item and are not included in the quoted rates.