

PSC No: 16 - Gas
Rochester Gas and Electric Corporation
Initial Effective Date: October 1, 2019

Leaf No. 78
Revision: 3
Superseding Revision: 2

GENERAL INFORMATION

4. METERING AND BILLING (Cont'd)

I. INCREASE IN RATES AND CHARGES APPLICABLE WHERE SERVICE IS SUPPLIED

The rates and charges for service under all Service Classifications, including minimum charges, shall be increased to collect taxes on commodity revenue and delivery revenue calculated from the aggregate percentage rate of the taxes imposed on the Company's commodity and delivery revenues pursuant to:

- (1) Section 186-a of the State Tax Law "GIT"); and
- (2) Section 20-b of the General City Law and Section 5-530 of the Village Law. However, the Company shall only collect and remit taxes on the delivery portion of revenue where the commodity is provided by an entity other than the Company (delivery only customers) if the Village or City seeking to impose the tax on the delivery portion requests the Company collect the tax on a prospective basis only and provides a written agreement to the Company. When a City or Village submits the materials required to the Company to collect the Muni Tax from delivery only customers, the Company shall file a new statement with the Public Service Commission as identified in this Rule.

Aggregate percentage tax rates will be separately calculated for rates and charges for:

- (1) Residential Non-Retail Access Delivery Service
- (2) Non-Residential Non-Retail Access Delivery Service
- (3) Non-Retail Access Commodity Service (Residential and Non-Residential)
- (4) Residential Retail Access Delivery Service
- (5) Non-Residential Retail Access Delivery Service

The effective aggregate percentage tax rates will be computed as follows:

- a) Within cities or villages subject to Municipal Tax:
$$[[1/(1-(GIT + \text{Muni Tax}))]-1]*100$$
- b) Outside of cities or villages subject to Municipal Tax:
$$[(1/(1 - GIT)) - 1] * 100$$

The applicable aggregate percentage rate and surcharge factor shall be set forth on a statement (Tax Surcharge Percentages Statement or "TSP Statement") filed with the Public Service Commission. Whenever the legislature, city, village or any other governmental authority levies a new tax on the Company, repeals such a tax, or changes the rate of such a tax, the Company will file a new statement. Every such statement shall be filed not less than 15 business days before the date on which the statement is proposed to be effective, and no sooner than the date of the tax enactment to which the statement responds; shall become effective no sooner than the date when the tax enactment is filed with the Secretary of State; shall be applicable to bills subject to the tax enactments that are rendered on or after the effective date of the statement; and shall be canceled not more than five business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate. Such statement will be duly filed with the Public Service Commission, apart from this rate schedule, and will be available to the public at Company offices at which applications for service may be made.

ISSUED BY: Joseph J. Syta, Vice President, Controller and Treasurer, Rochester, New York