

PSC NO: 87 GAS
COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION
INITIAL EFFECTIVE DATE: 10/1/19

LEAF No: 10
REVISION: 10
SUPERSEDING REVISION: 9

GENERAL INFORMATION

2. SERVICES:

A charge will be made for all work done on Customer's premises including that portion of the service connection which is located on Customer's premises, as provided in PSC No. 90 Gas, or superseding issues thereof.

3. 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:

- A. Section 186-a of the State Tax Law ("GIT"); and
- B. 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. .
- C. Section 186-c and Section 209-b under Article 9 of the Tax Law -- Metropolitan Business Tax Surcharge

For the counties of Putnam and Orange, the surcharge percentages will be adjusted to reflect the Temporary Metropolitan Business Tax Surcharge ("MTA Tax") as charged to the Company under Section 186-c and Section 209-b under Article 9 of the Tax Law. A revised surcharge percentage will be filed for each year the MTA Tax surcharge is applicable. The actual tax surcharge expense will be reconciled with the amount collected during each 12-month period and a reconciling adjustment will be made, if necessary, for the last two months of each 12-month period.

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:

Areas not subject to MTA Tax:

- 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:

$$[(1/(1-GIT))-1]*100$$

Areas subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:

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

$$[[1/[1/(1 + \text{MTA Tax})/(1-GIT)]]]-1]*100$$

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