Matrix Telecom, LLC dba VarTec Telecom P.S.C. No. 1 – Telephone Effective: November 5, 2018 Leaf: 48 Revision: 0 Superseding Revision:

LOCAL EXCHANGE SERVICES

SECTION 2 - RULES AND REGULATIONS (Cont'd.)

2.20 Taxes and Fees Chargeable to Customers

All state and local taxes (e.g., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

2.20.1 Adjustments for Municipality Payments

If at any future time a municipality acquires the legal right to impose an occupation tax, license tax, permit fee, franchise fee, or other similar charge upon the Carrier, and imposes the same by ordinance or otherwise, such taxes, fees, or charges shall be billed to the Customers receiving service within the territorial limits of such municipality. Such billing shall allocate the tax, fee, or charge among Customers uniformly on the basis of each Customer's monthly charges for the types of service made subject to such tax, fee, or charge.

2.20.2 Adjustments for County or Other Local Taxing Authority Payments

If at any future time a county or other local taxing authority acquires the legal right to impose an occupation tax, license tax, permit fee, franchise fee, or other similar charge upon the Carrier, and imposes the same by ordinance or otherwise, such taxes, fees, or charges shall be billed to the pre-subscribed Customers receiving service within the territorial limits of such county or other taxing authority. Such billing shall allocate the tax, fee, or charge among Customers uniformly on the basis of each Customer's monthly charges for the types of service made subject to such tax, fee, or charge.

Issued By:

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