

Matrix Telecom, LLC  
d/b/a VarTec Telecom d/b/a Clear Choice Communications  
P.S.C. No. 1 – Telephone  
Effective: November 5, 2018

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## INTEREXCHANGE SERVICES

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

#### 2.17 Taxes and Fees Chargeable to Customers (Cont'd.)

##### 2.17.2 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.

##### 2.17.3 Gross Receipts Tax

When utility or telecommunications assessments, franchise fees, or privilege, license, occupational, excise, or other similar taxes or fees, based on interstate or intrastate receipts are imposed by certain taxing jurisdictions upon the Carrier or upon local exchange companies and passed on to the Carrier through or with interstate or intrastate access charges, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated bases. The amount of charge that is prorated to each Customer's bill is determined by the interstate or intrastate telecommunications services provided to and billed to an end user/customer service location in such a taxing jurisdiction with the aggregate of such charges equal to the amount of the tax or fee imposed upon or passed on to the Carrier.