

TNE TELEPHONE, INC.  
P.S.C. NO 1 TELEPHONE  
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2.13.4 The Customer is responsible for the payment of any sales, use gross receipts, excise, state and federal taxes, assessments, charges or surcharges (including 9-1-1 surcharges) excluding taxes on the Company's net income assessed in conjunction with Service used.

2.13.5 It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.

2.13.6 Other taxes, municipal fees, and assessment shall be identified on the Customer's bill and shall not be included in the quoted rate(s).

## **2.14 9-1-1 Emergency Service Fee and Equalization Surcharge**

2.14.1 The 9-1-1 Emergency Service Fee is a fee that must be collected from End Users and remitted to the local 9-1-1 entities. The assessment amount varies by 9-1-1 jurisdiction and type of Service. The assessment amount will be collected monthly by the Company based on the 9-1-1 jurisdiction's fee for each exchange access line and/or arrangement in addition to the monthly rate for Basic Local Service.

2.14.2 The Company will collect and remit to the State of New York the 9-1-1 Equalization Surcharge based on its intrastate toll charges as required by state law.

## **2.15 This Section Intentionally Left Blank**

## **2.16 Municipal Franchise Fees**

2.16.1 All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items on the Customer's bill and are not included in the quoted rates and charges set forth in this tariff. To the extent that a municipality, other political subdivision or local agency of government, or Commission imposes upon and collects from the Company a gross receipts tax, sales tax, occupation tax, license tax, permit fee, rights-of-way fee, franchise fee, or other regulatory fee or tax, such and fees and taxes shall, insofar as practicable and allowed by law, be billed pro rata to Customers receiving service from the Company within the territorial limits of such municipality, other political subdivision or local agency of government. It shall be the responsibility of the Customer to pay any such taxes and fees that subsequently become applicable retroactively.

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