

**P.S.C. NO. 3 ELECTRICITY**  
**ORANGE AND ROCKLAND UTILITIES, INC.**  
INITIAL EFFECTIVE DATE: April 1, 2012

LEAF: 234  
REVISION: 0  
SUPERSEDING REVISION:

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## GENERAL INFORMATION

### 19. INCREASE IN RATES APPLICABLE IN MUNICIPALITY WHERE SERVICE IS SUPPLIED (Continued)

- (D) New York State Tax Law Section 186-a (Gross Receipts Tax), Section 20-b of the General City Law, and Section 5-530 of the Village Law

For the purpose of this provision, the following definitions apply: the term "commodity rates and charges" shall mean the "Market Supply Charge" as set forth in General Information Section No. 14 and the various special charges set forth in the General Information Section(s) of this Rate Schedule; the term "delivery rates and charges" shall mean all other rates and charges of this Rate Schedule.

The tax expense shall be recovered through separate residential and non-residential surcharge factors applicable to the delivery rates and charges and surcharge factors applicable to the commodity rates and charges. The commodity and delivery rates and charges shall be divided by the applicable surcharge factors for the appropriate municipality.

- (E) Statement of Increase in Rates and Charges

The applicable tax surcharge factors shall be set forth on the "Statement of Increase in Rates and Charges" (the "Statement") filed with the Commission. Whenever there is a change in a rate of tax imposed on the Company or the amount to be collected or reconciled, the Company shall file with the Commission a new Statement reflecting such new surcharge factors. Such Statement shall be filed not less than fifteen (15) business days before the date on which the Statement is proposed to be effective, which shall be no sooner than the date of the tax enactment to which the Statement responds, and no sooner than the date when the tax enactment is filed with the Secretary of State. Such new surcharge factors shall apply to bills rendered on and after the effective date of the Statement. Such Statement shall be canceled not more than five (5) 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 available to the public at Company offices at which application for service may be made.

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Issued By: William Longhi, President, Pearl River, New York