

PSC NO. 3 GAS
St. Lawrence Gas Company, Inc.
Initial Effective Date: 06/04/2004

Leaf: 192
Revision: 0
Superseding Revision:

GENERAL INFORMATION

2. General Rules, Regulations, Terms and Conditions: (Cont'd)

XIV. Tax Factors Applicable in Municipality Where Service is Supplied

- A. The rates and charges for service under all Service Classifications, including Gas Cost Adjustment and minimum charges (with the exception of the exemption noted below), shall be increased by a factor developed from the aggregate percentage rate of the taxes imposed on company's gas revenues pursuant to Article 9-A of the New York State Tax Code, Section 186-a of the State Tax Law, Section 20-b of the General City Law, and Section 5-530 of the Village Law. The total of all rates and charges will be divided by one minus the tax rate applicable to the location supplied with gas.
- B. The applicable revenue tax surcharge factor shall be set forth on statements filed with the Public Service Commission. Whenever a city or village levies a new tax on company's gross revenues, repeals such a tax, or changes the rate of such tax, company shall file a new statement.

Every such statement shall be filed not less than fifteen (15) business days before the date on which the statement is proposed to be effective, and no sooner than the date of the tax enactment to which the statement responds; shall become effective no sooner than the date when the tax enactment is filed with the Secretary of State; shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the statement; and shall be cancelled not more than 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 the company office at which application for service may be made.

- C. Qualifying customers are eligible for an exemption from the 3% Gross Receipts Tax upon the submission of proof of a Wages Tax Credit Claim.