

GENERAL INFORMATION

2. TERRITORY TO WHICH SCHEDULE APPLIES:

The entire territory served with gas as more fully described in the following Schedules or superseding issues thereof:
PSC No. 87 - All Areas

3. INCREASE IN RATES AND CHARGES APPLICABLE WHERE SERVICE IS SUPPLIED:

The rates and charges for service under all Service Classifications, including minimum charges, shall be increased to collect taxes on commodity revenue and delivery revenue calculated from the aggregate percentage rate of the taxes imposed on the Company's commodity and delivery revenues pursuant to:

- A. Section 186-a of the State Tax Law [Gross Income Tax ("GIT"); and
- B. Section 20-b of the General City Law and Section 5-530 of the Village Law. The Company shall only collect and remit taxes on behalf of a Village or City seeking to impose the tax on the delivery portion of revenue received from customers where the commodity is provided by an entity other than the Company (delivery only customers) if the Village or City seeking to impose the tax on the delivery portion requests the Company to do so and provides a written agreement to the Company (similar to the Example Agreement attached as Appendix B to the Order Approving Tariff Filings with Modifications, Issued and Effective September 19, 2019 in Case 19-G-0374, et. al;). When a City or Village submits the materials required to the Company to collect the Muni Tax from delivery only customers, the Company shall file a new statement with the Public Service Commission as identified in this Rule.
- C. Section 186-c and Section 209-b under Article 9 of the Tax Law - - Metropolitan Business Tax Surcharge

For the counties of Putnam and Orange, the surcharge percentages will be adjusted to reflect the Temporary Metropolitan Business Tax Surcharge ("MTA Tax") as charged to the Company under Section 186-c and Section 209-b under Article 9 of the Tax Law. A revised surcharge percentage will be filed for each year the MTA Tax surcharge is applicable. The actual tax surcharge expense will be reconciled with the amount collected during each 12-month period and a reconciling adjustment will be made, if necessary, for the last two months of each 12-month period.

Aggregate percentage tax rates will be separately calculated for rates and charges for:

- 1) Residential Non-Retail Access Delivery Service
- 2) Non-Residential Non-Retail Access Delivery Service
- 3) Non-Retail Access Commodity Service (Residential and Non-Residential)
- 4) Residential Retail Access Delivery Service
- 5) Non-Residential Retail Access Delivery Service

The effective aggregate percentage tax rates will be computed as follows:

Areas not subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:
$$[[1/(1 - (GIT + Muni Tax))] - 1] * 100$$
- b) Outside of cities or villages subject to Municipal Tax:
$$[(1/(1 - GIT)) - 1] * 100$$

Areas subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:
$$[[1/[1/((1 + MTA tax) / [1 - (GIT + Muni Tax)])] - 1] * 100$$
- b) Outside of cities or villages subject to Municipal Tax:
$$[[1/[1/((1 + MTA Tax) / (1 - GIT))] - 1] * 100$$

PSC No: 88 - Gas
NEW YORK STATE ELECTRIC & GAS CORPORATION
Initial Effective Date: 04/01/14
Effective date POSTPONED to 06/01/14. See Supplement No. 34
Effective date POSTPONED to 07/01/14. See Supplement No. 35
Effective date POSTPONED to 08/01/14. See Supplement No. 36

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Revision: 6
Superseding Revision: 5

GENERAL INFORMATION

3. INCREASE IN RATES AND CHARGES APPLICABLE WHERE SERVICE IS SUPPLIED: (CON'T)

The applicable aggregate percentage rate and surcharge factor shall be set forth on a statement (Tax Surcharge Percentages Statement or "TSP Statement") filed with the Public Service Commission. Whenever the legislature, city, village or any other governmental authority levies a new tax on the Company, repeals such tax, or changes the rate of such tax, the Company will file a new statement.

Every such statement shall be filed not less than 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 statements; and shall be canceled not more than five 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 duly filed with the Public Service Commission, apart from this rate Schedule, and will be readily accessible to the public.

4. DAILY METERED TRANSPORTATION REQUIREMENTS:

A. Service

Commencing October 19, 1984 and continuing thereafter until further order of the PSC, new gas Customers will be connected and increased gas will be supplied to existing Customers in accordance with Section 10 of PSC No. 90 Gas, or superseding issues thereof.

Except as otherwise specified in this Schedule, service provided hereunder is in accordance with the applicable provisions of PSC No. 90 Gas, or superseding issues thereof.