

§203.01 STATE TAX ON GROSS RECEIPTS (Electric & Gas)

- 1 (b) 1. "The rate applied...shall be 2.5 percent"
- (4) Inapplicable to any other lawful tax paid by the retail customer purchasing electricity
- (7) Applies to customer charges

Rule 12B-6.001 State Department of Revenue (DOR)

- 2 (a) 1. **GROSS RECEIPTS TAX RULE**
 - Does not apply to separately itemized charges for services other than the provision of electricity: "connection, disconnection, suspension or restoration", "returned checks", "late payments, or interest due", "sale, lease rental, repair, or maintenance of customer premises equipment."
- (4) Does not apply to local municipal or county tax or state sales tax when separately itemized.

§166.231 Local **MUNICIPAL PUBLIC SERVICE TAX** (Electric, Gas & Water)

- 1 (a). Shall not exceed 10%
Applies only to purchases within city limits
- 1 (b). Does not apply to "any fuel adjustment charges, and such charge shall be separately stated on each bill. "The term 'fuel adjustment charge' means all increases in the cost of utility services to the ultimate customer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973".
- (3). First 500 kWh may be exempted for each residential unit even if there is a "central meter" and shall be "passed on to each individual tenant".