## OTHER, Additional charges for tax additions: Schedule X-1

Effective date: March 1996 Ordinance Section: 94-82

The monthly rate for any additional charge which shall be made to any customers under any rate schedule for any gross revenue, kWh or other form of tax hereafter imposed by any municipal, parish, state or federal taxing body shall be as follows:

The amount of the total of any or all revenue or other form of tax hereafter imposed by any municipal, parish, state or federal taxing body upon the system, shall be apportioned by the director of the system according to the territory in which such tax or taxes may be effective and among the various different classes of service furnished therein and shall constitute an additional charge to any amounts which may be billed to any customer under any rate schedule or special contract covered by this chapter.

## Enacted Sales Tax Rate Schedules Louisiana Department of Revenue, Acts 25 and 26

|                             | Electricity     |                 | Water           |                 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|
|                             | Residential     | Non-residential | Residential     | Non-residential |
| Effective Date              | Tax Rate        | Tax Rate        | Tax Rate        | Tax Rate        |
| 4/1/2016 - 6/30/2016        | 0%              | 5%              | 0%              | 5%              |
| 7/1/2016 - 6/30/2018        | 0%              | 4%              | 0%              | 4%              |
| 7/1/2018 - present          | 0%              | 2%              | 0%              | 2%              |
|                             |                 |                 |                 |                 |
| Louisiana Revised Statutes: | 47:305(D)(1)(c) | 47:305(D)(1)(d) | 47:305(D)(1)(c) | 47:305(D)(1)(c) |