

# Interstate Power and Light Company

## ELECTRIC TARIFF

Filed with the I.U.B.

Third Revised Sheet No. 55

### ORIGINAL TARIFF NO. 1

Canceling Substitute Second Revised Sheet No. 55

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#### Rider TAX – Tax Adjustment Clause

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##### **Applicable:**

To all Electric Prices:

When any franchise, occupation, sales, license, excise, permit, privilege or similar tax or fee of any kind is imposed upon the Company by any governmental authority based upon (i) the sale of electric service sold to customers, (ii) the amount of electric energy sold to customers, (iii) the gross receipts, net receipts or revenues to the Company therefrom, or when the Company is required pursuant to pre-existing agreements to provide service without charge, such tax or fee or value of service shall, insofar as practical, be charged on a pro rata basis to all customers receiving electric service from the Company within the boundaries of such taxing authority. Any such charge shall continue in effect only for the duration of such tax, assessment or service period.

##### Current Applicable Requirements

###### Iowa Sales Tax:

A state sales tax, as set forth in Section 422.43 of the Iowa Code, shall be applied to all billings for electric service, unless excepted under the provisions of Section 422.45, Iowa Code, and regulations applicable thereto.

###### Local Option Sales Tax:

Where a local option tax, as set forth in Section 422B of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to customers within the designated area(s) of application, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Admin. Code.

###### School Infrastructure Local Option Tax:

Where a school infrastructure local option tax, as set forth in Section 422E of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to customers within the county, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Admin. Code.

###### Government Facilities Relocation Rider:

Where public property conversion that is required by a governmental unit will be charged to the governmental unit or to the Company's customers within the governmental unit under provisions of Rider GFR.

##### Franchise Requirements:

###### Dubuque:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Dubuque, authorized June 1, 2010.

###### Huxley:

A franchise fee of 3.09 percent shall be applied to all billings for electric service furnished within the city of Huxley, authorized November 9, 2004.

###### Ledyard:

A franchise fee of 1.56 percent shall be applied to all billings for electric service furnished within the city of Ledyard, authorized August 3, 2005.

###### Monticello:

A franchise fee of 3.06 percent shall be applied to all billings for electric service furnished within the city of Monticello, authorized February 21, 2005.

# Interstate Power and Light Company

## ELECTRIC TARIFF

Filed with the I.U.B.

### ORIGINAL TARIFF NO. 1

Substitute Ninth Revised Sheet No. 56

Canceling Eighth Revised Sheet No. 56

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#### Rider TAX – Tax Adjustment Clause

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**Perry:**

A franchise fee of 2.06 percent shall be applied to all billings for electric service furnished within the city of Perry, authorized August 15, 2005.

**Wellsburg:**

A franchise fee of 3.06 percent shall be applied to all billings for electric service furnished within the city of Wellsburg, authorized May 2, 2005.

**Cedar Rapids:**

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Cedar Rapids, authorized August 1, 2013.

**Oelwein:**

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Oelwein, authorized July 1, 2010.

**Sioux Rapids:**

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Sioux Rapids, authorized July 1, 2010.

**Armstrong:**

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Armstrong, authorized July 1, 2014.

**Iowa Falls:**

A franchise fee of 1.5 percent shall be applied to all billings for electric service furnished within the city of Iowa Falls, authorized November 1, 2011.

**New Providence:**

A franchise fee of 1.5 percent shall be applied to all billings for electric service furnished within the city of New Providence, authorized January 1, 2012.

**Whitten:**

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Whitten, authorized January 1, 2012.

**Central City:**

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Central City, authorized April 1, 2012.

**Eldora:**

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Eldora, authorized April 1, 2012.

**Hubbard:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Hubbard, authorized July 1, 2012.

# Interstate Power and Light Company

## ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 56.1

### ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 56.1

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#### Rider TAX – Tax Adjustment Clause

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**Dyersville:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Dyersville, authorized January 1, 2013.

**Norway:**

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Norway, authorized January 1, 2013.

**Rembrandt:**

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Rembrandt, authorized April 1, 2013.

**Asbury:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Asbury, authorized July 1, 2013.

**Exline:**

A franchise fee of 2.5 percent shall be applied to all billings for electric service furnished within the city of Exline, authorized July 1, 2013.

**Manchester:**

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Manchester, authorized August 1, 2013.

**Albert City:**

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Albert City, authorized October 1, 2013.

**Marengo:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Marengo, authorized October 1, 2013.

**West Union:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of West Union, authorized October 1, 2013.

**Chariton:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Chariton, authorized October 1, 2013.

**Prairieburg:**

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Prairieburg, authorized October 1, 2013.

**Russell:**

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Russell, authorized April 1, 2014.

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# Interstate Power and Light Company

## ELECTRIC TARIFF

Filed with the I.U.B.

Second Revised Sheet No. 56.2  
Canceling First Revised Sheet No. 56.2

### ORIGINAL TARIFF NO. 1

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#### Rider TAX – Tax Adjustment Clause

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Centerville:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Centerville, authorized July 1, 2014.

Cincinnati:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Cincinnati, authorized July 1, 2014.

Fayette:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Fayette, authorized July 1, 2014.

Garnavillo:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Garnavillo, authorized October 1, 2014.

Grinnell:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Grinnell, authorized October 1, 2014.

Lincoln:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Lincoln, authorized October 1, 2014.

Center Point:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Center Point, authorized October 1, 2014.

Boone:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Boone, authorized January 1, 2015.

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Garwin:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Garwin, authorized January 1, 2015.

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