
RATE DESIGNATION:	TAX ADJUSTMENT	TXM
CLASS OF SERVICE:	ALL CLASSES	
SERVICE AREA:	ALL MINNESOTA	

Application:

Should any tax or franchise fee, federal, state or local be levied upon the sales of natural gas hereunder, or upon the seller measured by the natural gas sold or the revenue received from such sale, such tax shall be added to the net bill unless exempted under provisions of the Minnesota statutes, rules, and regulations applicable hereunder. The Company remits 100% of the taxes and franchise fees collected on billings for natural gas service under this tariff to the governmental taxing authority.

The Company will notify the Minnesota Public Utilities Commission of any new, renewed, expired, or changed fee, authorized by Minnesota Statute § 216B.36 to raise revenue, at least 60 days prior to its implementation. If the Company receives less than 60 days' notice of a repealed or reduced fee from a city, the Company will notify the Minnesota Public Utilities Commission within 10 business days of receiving notice. Notification to the Minnesota Public Utilities Commission will include a copy of the relevant franchise fee ordinance, or other operative document authorizing imposition of, or change in, the fee.

The Company will include the following language on the first bill to a customer on which a new or modified fee is listed:

The MUNICIPALITY granted Interstate Power and Light Company (IPL) a franchise to operate within the City limits. A gas franchise fee of X% of gross revenues will be imposed on customers effective MM/DD/YYYY. The line item appears on your bill as "City Franchise Fee." IPL remits 100% of this fee to the MUNICIPALITY.

Current Applicable Requirements:

Minnesota Sales Tax:

A state sales tax, as set forth in Minnesota Statute §297A.61 and Minnesota Rule 8130.1100 of the Minnesota code, shall be applied to all billings for natural gas service, unless exempted under the provisions of Minnesota Statute §297A.67, and regulations applicable thereto.

Local Sales Tax:

Where a local sales tax, as set forth in Minnesota Statute §297A.99, has been imposed by a local political subdivision for a local community and consistent with Minnesota Rule 8130.1100 of the Minnesota code, such a local tax shall be applied to all billings for natural gas service, unless exempted under the provisions of Minnesota Statute §297A.67, and regulations applicable thereto.

Albert Lea:

A local sales tax of 0.50 percent shall be applied to all utility billings for natural gas service furnished within the city of Albert Lea.

Franchise Fee:

Albert Lea:

A franchise fee of 4.50 percent shall be applied to all billings for natural gas service furnished within the city of Albert Lea.

Date Filed: August 21, 2013

Effective Date: July 23, 2013

By: Erik C. Madsen – Director, Regulatory Affairs

Docket No. E,G-999/CI-09-970

Order Date: July 23, 2013