



## Ohio Revised Code

### Section 4909.161 Recovering increased excise tax levy and kilowatt-hour tax.

Effective: January 1, 2001

Legislation: Senate Bill 3 - 123rd General Assembly

---

(A) Notwithstanding the provisions of Chapters 4905. and 4909. of the Revised Code, the payment of any type of increased excise tax levy shall be considered to be a normal expense incurred by a public utility in the course of rendering service to the public, and may be recovered as such in accordance with an order of the public utilities commission. Any public utility required to pay any such increased excise tax levy may file with the public utilities commission revised rate schedules that will permit full recovery on an interim or permanent basis in its rates, of the amount of any resultant increased tax payments and the commission shall promptly act to approve such schedules.

(B) Notwithstanding Chapters 4905. and 4909. of the Revised Code, the payment of the kilowatt-hour tax imposed by section 5727.81 of the Revised Code shall be considered a normal expense incurred by an electric distribution utility, as defined in section 4928.01 of the Revised Code, in the course of rendering service to the public, and may be recovered as such in accordance with an order of the commission. An electric distribution utility required to pay the kilowatt-hour tax may file with the commission revised rate schedules, consistent with Chapters 4905. and 4909. and division (A)(6) of section 4928.34 of the Revised Code, that will permit full recovery on a permanent basis in its rates, of the amount of any resultant tax payments, after taking into account any reductions of taxes in its rates resulting from Sub. S.B. No. 3 of the 123rd general assembly, and the commission shall act promptly to approve those schedules.

---