

# RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, 20\_\_\_\_

ORDINANCE NO. 05-2017

**AN ORDINANCE RESCINDING THE TRANSFER  
OF KWH TAX FROM THE GENERAL FUND TO THE  
ELECTRIC FUND AND MODIFYING THE ELECTRIC RATE  
SCHEDULES OF THE VILLAGE OF GENOA, OHIO**

*and Declaring an emergency.*

WHEREAS, Ohio Senate Bill 3, which became effective July 6, 1999, created an excise (kilowatt-hour) tax that is to be paid by Electric Distribution Companies (which) includes municipal electric distribution systems) for electricity distributed to end users located in Ohio; and

WHEREAS, the kilowatt-hour tax is to be determined by applying the tax rates found in Ohio Revised Code § 5727.81 to the kilowatt-hours distributed to end users of the Electric Distribution Companies; and

WHEREAS, the kilowatt-hour tax attributed to the distribution of electricity to end users located outside a municipality's corporation limits must be paid to the Treasurer of the State of Ohio and the kilowatt-hour tax attributed to the distribution of electricity to end users located inside a municipality's corporation limits is deposited in the municipality's General Fund; and

WHEREAS, the Village Council previously decided to compensate the Village's electric utility for the services and contributions that it provides the Village by transferring from the General Fund to the Electric Enterprise Fund the kilowatt-hour tax funds received in the General Fund; and

WHEREAS, the Village Council now desires to retain the kilowatt-hour tax funds received in the General Fund; and

WHEREAS, the Village Council desires to recover the kilowatt-hour tax attributed to the distribution of electricity to electric customers located inside and outside the Village's corporation limits by increasing the Village's current electric rates applicable to said customers by an amount equal to the kilowatt-hour tax imposed on the Village, and

WHEREAS, the Village's Electric Rate Schedules include a Power Supply Cost Adjustment that is based on the Village's rolling 6-month average power supply costs, which results in the deferral of recovery of increased power supply costs.

NOW, THEREFORE, BE IT RESOLVED by the Village Council of the Village of Genoa, County of Ottawa, State of Ohio, to-wit:

Section 1. That effective January 1, 2017, the kWh Tax associated with deliveries to customers located inside the Village will be retained in the Village's General Fund.

Section 2. That effective with bills rendered on or after January 1, 2017, all of the Village's Electric Rate Schedules shall be modified to include the Excise (Kilowatt-Hour) Tax Adjustment provision set forth below:





