

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

Application **Not** for an Increase in Rates,
Pursuant to R.C. 4909.18

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval to) Case No. 22-0793-GA-ATA
Amend its Billing Adjustments for Full)
Requirements Cooperative Transporta-)
tion Service.)

**APPLICATION OF
COLUMBIA GAS OF OHIO, INC.**

1. APPLICANT RESPECTFULLY PROPOSES: (Check applicable proposals)

- | | |
|--|---|
| <input type="checkbox"/> New Service | <input type="checkbox"/> Change in Rule or Regulation |
| <input type="checkbox"/> New Classification | <input type="checkbox"/> Reduction in Rates |
| <input type="checkbox"/> Change in Classification | <input type="checkbox"/> Correction of Error |
| <input checked="" type="checkbox"/> Other, not involving increase in rates | <input type="checkbox"/> Various related and unrelated textual revision, without change in intent |

2. DESCRIPTION OF PROPOSAL:

Columbia Gas of Ohio, Inc. ("Columbia") proposes to amend its Tariff at Section VII, Part 41.5 to eliminate the requirement to charge the Gross Receipts Tax Rider to natural gas cooperatives served by Columbia. It has come to Columbia's attention that cooperatives are treated as public utilities by the Ohio Department of Taxation and therefore are exempted from the collection of the Gross Receipts Tax.

3. TARIFF SHEET(S) AFFECTED: See Exhibit A.

4. ATTACHED HERETO AND MADE A PART HEREOF ARE:

 X Exhibit A – existing schedule sheets (to be superseded) if application is approved.

 X Exhibit B – proposed schedule sheets.

 X Exhibit B-1 – redline tariff sheets showing changes made to existing tariffs.

 Exhibit C-1

- a. if new service is proposed, describe;
- b. if new equipment is involved, describe (preferably with a picture, brochure, etc.) and where appropriate, a statement distinguishing proposed service from existing services;
- c. if proposed service results from customer requests, so state, giving, if available, the number and type of customers requesting proposed service.

 Exhibit C-2 – if a change of classification, rule or regulation is proposed, a statement explaining the reason for the change.

 X Exhibit C-3 – statement explaining the reason for any proposal not covered by Exhibit C-1 or Exhibit C-2.

5. This Application will not result in an increase in any rate, joint rate, toll, classification, charge or rental.

6. Columbia respectfully requests that the Commission expeditiously approve this Application and the proposed tariffs attached hereto.

Respectfully submitted by,

COLUMBIA GAS OF OHIO, INC.

/s/ John R. Ryan

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Attorneys for

COLUMBIA GAS OF OHIO, INC.

EXHIBIT A

SECTION VII
PART 41 – FULL REQUIREMENTS COOPERATIVE TRANSPORTATION SERVICE (FRCTS)

41.3 Character of Service

Service provided under this tariff is a firm service.

41.4 Delivery Charge

Company will charge the following maximum rates for all Retail Natural Gas Supplier-owned volumes delivered by Company to the Cooperative:

- 1) First 25 Mcf per account per month \$0.9496 per Mcf
- 2) Over 25 Mcf per account per month \$0.8777 per Mcf

The Company may bill less than maximum rate where competitive circumstances exist; however, the Company is under no obligation to negotiate rates. The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and Cooperative, Customer shall pay the maximum rate for all volumes delivered hereunder.

41.5 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff:

- 1) Gross Receipts Tax Rider;
- 2) Excise Tax Rider; and
- 3) Infrastructure Development Rider

41.6 Late Payment Charge

If a bill payment is not received by the Company or by the Company's authorized agent on or before payment date, an additional amount of 1.5% of the unpaid balance on the subsequent bill will come due as part of the Cooperative's total obligation.

EXHIBIT B

SECTION VII
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EXHIBIT C-3

Exhibit C-3
Statement Explaining the Reason for the Proposal

Columbia Gas of Ohio, Inc. ("Columbia") proposes to amend "Section VII – FULL REQUIREMENTS COOPERATIVE TRANSPORTATION SERVICE (FRCTS)" of its tariff to eliminate the collection of the Gross Receipts Tax Rider from the billing adjustments applicable to cooperatives. It has come to Columbia's attention that the Ohio Department of Taxation includes cooperatives in the definition of "public utilities" as used in R.C. 5727.01(A), which provides that for tax purposes,

"Public utility" means each person referred to as a telephone company, telegraph company, electric company, natural gas company, pipe-line company, water-works company, water transportation company, heating company, rural electric company, railroad company, combined company, or energy company.

R.C. 5727.01(D)(4) further refines this definition by providing that "any person":

Is a natural gas company when engaged in the business of supplying or distributing natural gas for lighting, power, or heating purposes to consumers within this state, excluding a person that is a governmental aggregator or retail natural gas supplier as defined in section 4929.01 of the Revised Code.

R.C. 5727.33 exempts public utilities from the gross receipts tax. This exemption also includes sales between public utilities. As a result, Columbia need not collect the Gross Receipts Tax Rider from the cooperatives it serves.

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

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in

Case No(s). 22-0793-GA-ATA

Summary: Application of Columbia Gas of Ohio, Inc. electronically filed by Ms.
Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.