CONSUMER UTILITY TAXES
ON ELECTRICITY AND NATURAL GAS

ELECTRICITY

Customer Class as Defined by Electric Power Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001[1]
Residential	8% of first $50	$0.00605 per kWh
Minimum	8% of $7 bill or $0.56	$0.56 per bill
Maximum	$4.00 per bill	$4.00 per bill
Master Metered Apartments	8% of bill	$0.00323 per kWh
Minimum	8% of $7 / dwelling unit or $0.56 / dwelling unit	$0.56 per dwelling unit
Maximum	8% of $50 / dwelling unit or $4.00 / dwelling unit	$4.00 per dwelling unit
Commercial	10% of first $10,000	$0.00594 per kWh
Minimum	10% of $11.47 bill or $1.15 per bill	$1.15 per bill
Maximum	$1,000 per bill	$1,000 per bill
Industrial	10% of first $10,000	$0.00707 per kWh
Minimum	10% of $11.47 bill or $1.15 per bill	$1.15 per bill
Maximum	$1,000 per bill	$1,000 per bill

NATURAL GAS

Customer Class as Defined by Natural Gas Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001[1]
Residential	8% of first $50	$0.05259 per CCF
Minimum	8% of $7 bill or $0.56	$0.56 per bill
Maximum	$4.00 per bill	$4.00 per bill
Master Metered Apartments	8% of bill	$0.01192 per CCF
Minimum	8% of $7 / dwelling unit or $0.56 / dwelling unit	$0.56 per dwelling unit
Maximum	8% of $50 / dwelling unit or $4.00 / dwelling unit	$4.00 per dwelling unit
Nonresidential	10% of first $3,000	$0.04794 per CCF
Minimum	10% of $8.45 bill or $0.845	$0.845 per bill
Maximum	$300 per bill	$300 per bill
Nonresidential Interruptible	4.5% of first $6,667	$0.00563 per CCF
Minimum	4.5% of $100 bill per meter	$4.50 per meter
Maximum	$300 per meter	$300 per meter

[1]Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of electricity and natural gas as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method is based on usage.