

## REVENUE DEPARTMENT

### Notice of Electric and Natural Gas Delivery Tax Rates and Municipal Electric and Natural Gas Transfer Replacement Tax Rates for Each Competitive Service Area

Pursuant to the authority of Iowa Code sections 437A.4 and 437A.5, the Director of Revenue hereby gives notice of the electric delivery tax rate, the municipal electric transfer replacement tax rate, the natural gas delivery tax rate, and the municipal natural gas transfer replacement tax rate for each competitive service area in the state. These rates will be used in conjunction with the number of kilowatt hours of electricity and the number of therms of natural gas delivered to consumers in calendar year 2023 by each taxpayer to determine the tax due for each taxpayer in the 2024-2025 fiscal year.

#### 2023 ELECTRIC DELIVERY TAX RATES BY SERVICE AREA

| CO. # | MUNICIPAL ELECTRICS                   | DELIVERY<br>TAX RATE |
|-------|---------------------------------------|----------------------|
| 3226  | Akron Municipal Utilities             | 0.00005016           |
| 3201  | Algona Municipal Utilities            | 0.00025144           |
| 3205  | Alta Municipal Power Plant            | 0.00008290           |
| 3069  | Alta Vista Municipal Utilities        | 0.00000000           |
| 3070  | Alton Municipal Light & Power         | 0.00000000           |
| 3207  | Ames Municipal Electric System        | 0.00000094           |
| 3071  | Anita Municipal Utilities             | 0.00000000           |
| 3227  | Anthon Municipal Electric Utility     | 0.00010389           |
| 3209  | Atlantic Municipal Utilities          | 0.00015621           |
| 3073  | Auburn Municipal Utility              | 0.00000000           |
| 3074  | Aurelia Mun. Electric Utility         | 0.00007365           |
| 3211  | Bancroft Municipal Utilities          | 0.00090449           |
| 3213  | Bellevue Municipal Utilities          | 0.00007880           |
| 3228  | Bigelow Municipal Electric Utility    | 0.00034167           |
| 3229  | Bloomfield Municipal Electric Utility | 0.00003607           |
| 3075  | Breda Mun. Electric System            | 0.00000000           |
| 3076  | Brooklyn Municipal Utilities          | 0.00132929           |
| 3216  | Buffalo Municipal Electric System     | 0.00000225           |

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| <b>CO. #</b> | <b>MUNICIPAL ELECTRICS</b>          | <b>DELIVERY<br/>TAX RATE</b> |
|--------------|-------------------------------------|------------------------------|
| 3217         | Burt Municipal Electric Utility     | 0.00000203                   |
| 3077         | Callender Electric                  | 0.00000000                   |
| 3078         | Carlisle Municipal Utilities        | 0.00000000                   |
| 3079         | Cascade Municipal Utilities         | 0.00139918                   |
| 3221         | Cedar Falls Municipal Elec. Utility | 0.00030357                   |
| 3068         | City of Afton                       | 0.00000000                   |
| 3072         | City of Aplington                   | 0.00000000                   |
| 3082         | City of Dike                        | 0.00000000                   |
| 3088         | City of Estherville                 | 0.00000000                   |
| 3089         | City of Fairbank                    | 0.00000000                   |
| 3090         | City of Farnhamville                | 0.00000000                   |
| 3230         | City of Fredericksburg              | 0.00000764                   |
| 3106         | City of Larchwood                   | 0.00000000                   |
| 3107         | City of Lawler                      | 0.00000000                   |
| 3108         | City of Lehigh                      | 0.00000000                   |
| 3113         | City of Marathon                    | 0.00000000                   |
| 3311         | City of Pella                       | 0.00007414                   |
| 3125         | City of Renwick                     | 0.00000000                   |
| 3129         | City of Sergeant Bluff              | 0.00000000                   |
| 3139         | City of Westfield                   | 0.00000000                   |
| 3143         | City of Woolstock                   | 0.00000000                   |
| 3236         | Coggon Municipal Light Plant        | 0.00004374                   |
| 3237         | Coon Rapids Municipal Utilities     | 0.00052157                   |
| 3242         | Corning Municipal Utilities         | 0.00031761                   |
| 3080         | Corwith Municipal Utilities         | 0.00000000                   |
| 3243         | Danville Municipal Electric Utility | 0.00000384                   |
| 3081         | Dayton Light & Power                | 0.00000000                   |
| 3244         | Denison Municipal Utilities         | 0.00001027                   |
| 3245         | Denver Municipal Electric Utility   | 0.00005928                   |
| 3083         | Durant Municipal Electric Plant     | 0.00000000                   |
| 3084         | Dysart Municipal Utilities          | 0.00000000                   |
| 3085         | Earlville Municipal Utilities       | 0.00137177                   |
| 3087         | Ellsworth Municipal Utilities       | 0.00000000                   |
| 3091         | Fonda Municipal Electric            | 0.00000000                   |
| 3252         | Fontanelle Municipal Utilities      | 0.00033407                   |
| 3092         | Forest City Municipal Utilities     | 0.00000000                   |
| 3231         | Glidden Municipal Electric Utility  | 0.00000214                   |
| 3093         | Gowrie Municipal Utilities          | 0.00148389                   |
| 3256         | Graettinger Municipal Light Plant   | 0.00028010                   |
| 3094         | Grafton Municipal Utilities         | 0.00000000                   |
| 3258         | Grand Junction Municipal Utilities  | 0.00000542                   |
| 3095         | Greenfield Municipal Utilities      | 0.00106593                   |
| 3096         | Grundy Center Light & Power         | 0.00022173                   |
| 3232         | Guttenberg Municipal Electric       | 0.00002873                   |

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| <b>CO. #</b> | <b>MUNICIPAL ELECTRICS</b>         | <b>DELIVERY<br/>TAX RATE</b> |
|--------------|------------------------------------|------------------------------|
| 3263         | Harlan Municipal Utilities         | 0.00139596                   |
| 3097         | Hartley Municipal Utilities        | 0.00000000                   |
| 3098         | Hawarden Municipal Utility         | 0.00000000                   |
| 3099         | Hinton Municipal Electric/Water    | 0.00006822                   |
| 3267         | Hopkinton Municipal Utilities      | 0.00000717                   |
| 3100         | Hudson Municipal Utilities         | 0.00000000                   |
| 3101         | Independence Light & Power         | 0.00000000                   |
| 3271         | Indianola Municipal Utilities      | 0.00000742                   |
| 3102         | Keosauqua Light & Power            | 0.00000000                   |
| 3103         | Kimballton Municipal Utilities     | 0.00000000                   |
| 3104         | Lake Mills Municipal Utilities     | 0.00000000                   |
| 3105         | Lake Park Municipal Utilities      | 0.00000000                   |
| 3233         | Lake View Municipal Utilities      | 0.00015764                   |
| 3274         | Lamoni Municipal Utilities         | 0.00140260                   |
| 3276         | LaPorte City Utilities             | 0.00000998                   |
| 3277         | Laurens Municipal Utilities        | 0.00029015                   |
| 3109         | Lenox Mun. Light & Power           | 0.00054456                   |
| 3110         | Livermore Municipal Utilities      | 0.00000000                   |
| 3111         | Long Grove Mun. Elec./Water        | 0.00000000                   |
| 3282         | Manilla Municipal Elec. Utilities  | 0.00011607                   |
| 3112         | Manning Municipal Electric         | 0.00025217                   |
| 3284         | Mapleton Municipal Utilities       | 0.00008732                   |
| 3285         | Maquoketa Municipal Electric       | 0.00004721                   |
| 3288         | McGregor Municipal Utilities       | 0.00000695                   |
| 3291         | Milford Municipal Utilities        | 0.00018034                   |
| 3114         | Montezuma Municipal Light & Power  | 0.00000000                   |
| 3115         | Mount Pleasant Municipal Utilities | 0.00000000                   |
| 3293         | Muscatine Municipal Utilities      | 0.00009555                   |
| 3116         | Neola Light & Water System         | 0.00000000                   |
| 3297         | New Hampton Municipal Light Plant  | 0.00009487                   |
| 3298         | New London Municipal Utility       | 0.00052973                   |
| 3304         | Ogden Municipal Utilities          | 0.00006019                   |
| 3234         | Onawa Municipal Utilities          | 0.00009815                   |
| 3117         | Orange City Municipal Utilities    | 0.00000000                   |
| 3118         | Orient Municipal Utilities         | 0.00000000                   |
| 3307         | Osage Municipal Utilities          | 0.00004946                   |
| 3309         | Panora Municipal Electric Utility  | 0.00006300                   |
| 3119         | Paton Municipal Utilities          | 0.00000000                   |
| 3120         | Paullina Municipal Utilities       | 0.00000000                   |
| 3121         | Pocahontas Municipal Utilities     | 0.00000000                   |
| 3122         | Preston Municipal Utilities        | 0.00000000                   |
| 3315         | Primghar Municipal Light Plant     | 0.00001643                   |
| 3123         | Readlyn Municipal Utilities        | 0.00000000                   |
| 3124         | Remsen Municipal Utilities         | 0.00000000                   |

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| <b>CO. #</b> | <b>MUNICIPAL ELECTRICS</b>            | <b>DELIVERY<br/>TAX RATE</b> |
|--------------|---------------------------------------|------------------------------|
| 3318         | Rock Rapids Municipal Utilities       | 0.00000479                   |
| 3126         | Rockford Municipal Light Plant        | 0.00000000                   |
| 3127         | Sabula Municipal Utilities            | 0.00000000                   |
| 3128         | Sanborn Municipal Light Plant         | 0.00000000                   |
| 3130         | Shelby Municipal Utilities            | 0.00000000                   |
| 3131         | Sibley Municipal Utilities            | 0.00000000                   |
| 3321         | Sioux Center Municipal Utilities      | 0.00000087                   |
| 3323         | Southern Minnesota Mun. Power         | 0.00000000                   |
| 3324         | Spencer Municipal Utilities           | 0.00012945                   |
| 3132         | Stanhope Municipal Utilities          | 0.00000000                   |
| 3360         | Stanton Municipal Utilities           | 0.00000000                   |
| 3326         | State Center Municipal Light Plant    | 0.00027766                   |
| 3327         | Story City Municipal Electric Utility | 0.00010916                   |
| 3134         | Stratford Municipal Utilities         | 0.00000000                   |
| 3135         | Strawberry Point Electric Utility     | 0.00000000                   |
| 3136         | Stuart Municipal Utilities            | 0.00121418                   |
| 3328         | Sumner Municipal Light Plant          | 0.00020357                   |
| 3330         | Tipton Municipal Utilities            | 0.00143611                   |
| 3332         | Traer Municipal Utilities             | 0.00057746                   |
| 3337         | Villisca Municipal Power Plant        | 0.00022186                   |
| 3137         | Vinton Municipal Utilities            | 0.00000000                   |
| 3138         | Wall Lake Municipal Utilities         | 0.00000000                   |
| 3338         | Waverly Light & Power                 | 0.00072786                   |
| 3342         | Webster City Municipal Utilities      | 0.00042187                   |
| 3345         | West Bend Municipal Power Plant       | 0.00082391                   |
| 3346         | West Liberty Municipal Electric Util. | 0.00000626                   |
| 3347         | West Point Municipal Utility System   | 0.00012777                   |
| 3140         | Whittemore Municipal Utilities        | 0.00000000                   |
| 3141         | Wilton Municipal Light & Power        | 0.00000000                   |
| 3351         | Winterset Municipal Utilities         | 0.00133211                   |
| 3142         | Woodbine Municipal Utilities          | 0.00000000                   |

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| <b>CO. #</b> | <b>IOUs — ELECTRIC</b>              | <b>DELIVERY<br/>TAX RATE</b> |
|--------------|-------------------------------------|------------------------------|
| 7206         | Amana Society Service Co.           | 0.00065694                   |
| 7248         | Eldridge Electric & Water Utilities | 0.00054889                   |
| 7354         | Geneseo Municipal Utilities         | 0.00000000                   |
| 7270         | IES Utilities                       | 0.00237888                   |
| 7272         | Interstate Power                    | 0.00103630                   |
| 7289         | MidAmerican Energy                  | 0.00242614                   |
| 7296         | Nebraska Public Power District      | 0.00000000                   |
| 7302         | Northwestern Corporation            | 0.00000000                   |
| 7305         | Omaha Public Power District         | 0.00123835                   |
| 7334         | Union Electric                      | 0.00000000                   |

| <b>CO. #</b> | <b>RECs</b>                        | <b>DELIVERY<br/>TAX RATE</b> |
|--------------|------------------------------------|------------------------------|
| 4319         | Access Energy Coop                 | 0.00047950                   |
| 4203         | Allamakee Clayton Electric Coop    | 0.00093586                   |
| 4208         | Atchison-Holt Electric Coop        | 0.00085628                   |
| 4214         | Boone Valley Electric Coop         | 0.00085075                   |
| 4218         | Butler County REC                  | 0.00065438                   |
| 4219         | Calhoun County Electric Coop       | 0.00109354                   |
| 4220         | Cass Electric Coop                 | 0.00004596                   |
| 4224         | Central Iowa Power Coop            | 0.00000000                   |
| 4225         | Chariton Valley Electric Coop      | 0.00102029                   |
| 4235         | Clarke Electric Coop               | 0.00234795                   |
| 4287         | Consumers Energy                   | 0.00116672                   |
| 4240         | Corn Belt Power Coop               | 0.00000000                   |
| 4246         | East-Central Iowa REC              | 0.00193233                   |
| 4247         | Eastern Iowa Light & Power         | 0.00068026                   |
| 4250         | Farmers Electric Coop - Greenfield | 0.00258206                   |
| 4249         | Farmers Electric Coop - Kalona     | 0.00047680                   |
| 4251         | Federated Rural Electric           | 0.00032814                   |
| 4253         | Franklin Rural Electric Coop       | 0.00081291                   |
| 4254         | Freeborn-Mower Cooperative         | 0.00215769                   |
| 4255         | Glidden Rural Electric Coop        | 0.00072443                   |
| 4259         | Grundy County REC                  | 0.00053059                   |
| 4260         | Grundy Electric Cooperative        | 0.00052083                   |
| 4261         | Guthrie County REC                 | 0.00121604                   |
| 4262         | Hancock Co. REC                    | 0.00097751                   |
| 4265         | Harrison County REC                | 0.00059147                   |
| 4266         | Hawkeye REC                        | 0.00051726                   |
| 4223         | Heartland Power Coop               | 0.00033885                   |
| 4268         | Humboldt County REC                | 0.00096090                   |
| 4273         | Iowa Lakes Electric Coop           | 0.00068661                   |
| 4279         | Linn County REC                    | 0.00133993                   |

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| <b>CO. #</b> | <b>RECs</b>                    | <b>DELIVERY<br/>TAX RATE</b> |
|--------------|--------------------------------|------------------------------|
| 4280         | Lyon Rural Electric Coop       | 0.00051847                   |
| 4286         | Maquoketa Valley Electric Coop | 0.00221262                   |
| 4290         | Midland Power Cooperative      | 0.00094536                   |
| 4299         | Nishnabotna Valley REC         | 0.00059726                   |
| 4300         | North West Rural Electric Coop | 0.00034671                   |
| 4301         | Northwest Iowa Power Coop      | 0.00000000                   |
| 4308         | Osceola Electric Coop          | 0.00034141                   |
| 4310         | Pella Cooperative Electric     | 0.00182080                   |
| 4313         | Pleasant Hill Community Line   | 0.00022723                   |
| 4316         | Rideta Electric Coop           | 0.00263826                   |
| 4320         | Sac County Rural Electric Coop | 0.00064621                   |
| 4322         | Southern Iowa Electric Coop    | 0.00134566                   |
| 4379         | Southwest Iowa Service Coop    | 0.00284449                   |
| 4329         | T.I.P. Rural Electric Coop     | 0.00203782                   |
| 4333         | Tri-County Electric Coop       | 0.00081969                   |
| 4336         | United Electric Coop           | 0.00123613                   |
| 4348         | Western Iowa Power Coop        | 0.00108160                   |
| 4352         | Woodbury County REC            | 0.00104762                   |
| 4353         | Wright County REC              | 0.00040495                   |

