



Oregon

Kate Brown, Governor

Public Utility Commission

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September 11, 2020



BY EMAIL

CenturyTel of Oregon, Inc., dba CenturyLink and
CenturyTel of Eastern Oregon, Inc., dba CenturyLink
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RE: Advice No. 370

Staff of the Oregon Public Utility Commission reviewed the sheets in the filing docketed as ADV 1173. A receipted copy of the acknowledged sheet(s) in your advice filing is attached.

/s/ Nolan Moser

Nolan Moser

Chief Administrative Law Judge

Public Utility Commission of Oregon

(503) 378-3098

RULES AND REGULATIONS

2.20 SPECIAL TAXES, FEES AND CHARGES (RULE NO. 20)

A. City Taxes

1. The aggregate amount of all privilege, business or occupation taxes, license, franchise, or operating permit fees, or other similar actions imposed on the Company by a **city**, **shall** be allowed as operating expenses of the Company for ratemaking purposes and shall not be itemized or billed separately. (D)
2. The Company shall charge the **amount pro** rata to customers whose services are located within the corporate limits of the city. (D)
3. When the Company makes pro rata charges, as herein provided, such amounts will be separately stated on the customer's regular billings.

B. County Taxes

1. In the event any county, other than a city-county, should impose upon the Company any new taxes, or license, franchise, or operating permit fees, or increase any such taxes or fees, the Company shall collect from its customers within the county imposing such taxes or fees the amount of the taxes or fees or the amount of increase in such taxes or fees provided. If the taxes or fees cover the operations of the Company in only a portion of a county, then the Company shall recover the amount of the taxes or fees or increase in the amount thereof from customers in the portion of the county which is subject to the taxes or fees. Taxes, as used here, mean sales, use, net income, gross receipts, payroll, business or occupation taxes, levies, fees, or charges other than ad valorem taxes.
2. The amount collected from each customer pursuant to the foregoing paragraphs shall be separately stated and identified on all customer billings.
3. This rule shall apply to new or increased taxes imposed on and after December 16, 1971, including new or increased taxes imposed retroactively after that date.
4. The above provisions are based on Chapter 860, Division 22 Oregon Administrative Rules; 22-045, relating to Local Government Fees, Taxes, or Other Assessments.

C. Residential Service Protection Fund (RSPF)

CenturyTel of Oregon, Inc. d/b/a CenturyLink concurs with [Qwest Corporation d/b/a CenturyLink QC P.U.C. Oregon No. 33 Exchange and Network Services Tariff](#), Section 2.6.E, for the purpose of administering RSPF.