



MIDAMERICAN ENERGY COMPANY
P.O. Box 4350
Davenport, Iowa 52808-4350

SOUTH DAKOTA ELECTRIC TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 70

SECTION 3 – ELECTRIC RATE SCHEDULES

CLAUSE ETA – ELECTRIC TAX ADJUSTMENT

APPLICABLE

To all electric rates.

ADJUSTMENT

When any occupation, sales, license, excise, privilege or similar tax or fee of any kind is imposed upon the Company by any governmental authority based upon (i) the sale of electric service to Customers, (ii) the amount of electric energy sold to Customers, (iii) the gross receipts, net receipts, or revenues to the Company therefrom, such tax or fee or value of service shall, insofar as practical, be charged on a pro rata basis to all Customers receiving electric service from the Company within the boundaries of such taxing authority. Taxes will be prorated on the same basis as they are charged to the Company. Any such charge shall continue in effect only for the duration of such tax, assessment or service period.

CURRENT APPLICABLE REQUIREMENTS

South Dakota Sales Tax

A state sales tax, as set forth in the South Dakota Code, shall be applied to all billings for electric service, unless excepted under the provisions of the South Dakota Code, and regulations applicable thereto.

Municipal Tax

South Dakota law (SDCL 10-52 and 10-52A), allows municipalities to impose a municipal sales tax. The current rates by city are listed in the "Municipal Tax Information Bulletin" on the South Dakota Department of Revenue website.