## WEST VIRGINIA CODE: §11-13G-2

## §11-13G-2. Definitions.

(a) Any term used in this article shall have the same meaning as when used in a comparable context in articles twelve-a and thirteen-b of this chapter, unless a different meaning is clearly required by the context in which it is used or by definition in this article.

(b) As used in this article, the term:

(1) "Eligible taxpayer" means a utility which has provided telephone service to qualified lowincome residential customers at special reduced rates.

(2) "Cost of providing telephone service at special reduced rates" means the amount certified by the Public Service Commission under the provisions of section two, article two-c, chapter twenty-four of this code as the revenue deficiency incurred by a telephone utility in providing telephone service at special reduced rates as required by section one, article two-c, chapter twenty-four of this code.

(3) "Special reduced rates" means the rates ordered by the Public Service Commission under the authority of section one, article two-c, chapter twenty-four of this code.

(4) "Qualified low-income residential customers" means customers eligible to receive telephone service at special reduced rates.