

# WEST VIRGINIA CODE: §11-13F-2

## **§11-13F-2. Definitions.**

(a) Any term used in this article shall have the same meaning as when used in a comparable context in §11-13-1 et seq. of this code, unless a different meaning is clearly required by the context of its use or by definition in this article.

(b) For purposes of this article, the term:

(1) "Eligible taxpayer" means a utility which has provided electric or natural gas service, or both electric and natural gas service; or water or sewer service, or both water and sewer service, to qualified low-income residential customers at special reduced rates.

(2) "Cost of providing utility service at special reduced rates" means the amount certified by the Public Service Commission under the provisions of §24-2A-2 of this code as the revenue deficiency incurred by a public utility in providing special reduced rates for electric, natural gas, sewer, or water utility service as required by §24-2A-1 or approved pursuant to §24-2A-5 of this code.

(3) "Special reduced rates" means the rates ordered by the Public Service Commission under the authority of §24-2A-1 or §24-2A-5 of this code.

(4) "Qualified low-income residential customers" means those utility customers eligible to receive electric, natural gas, water, or sewer utility service under special reduced rates.