## 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.