# ARKANSAS PUBLIC SERVICE COMMISSION

1<sup>st</sup> Revised Sheet No.: 45.1 Schedule Sheet 1 of 2

Replacing: Original Sheet No.: 45.1

Entergy Arkansas, LLC

Name of Company

Kind of Service: Electric Class of Service: All Docket No.: 18-014-TF

Order No.: 13 Effective: 1/31/25

Part III. Rate Schedule No.: 45

Title: Tax Adjustment Rider (TA)

PSC File Mark Only

#### 45.0. TAX ADJUSTMENT RIDER

## 45.1. PURPOSE

The purpose of this Tax Adjustment (TA) Rider is to reflect the effects of certain tax reductions in rates that impact EAL's retail customers because of the state income tax change from 4.8% to 4.3% as a result of Acts 1 and 4 of the Second Extraordinary Session of the 94<sup>th</sup> General Assembly.

## 45.2. APPLICATION

The TA Rider applies to all electric service provided under any rate schedule, whether metered or unmetered, including rates under Special Contracts as applicable, and is subject to the jurisdiction of the Arkansas Public Service Commission.

In addition to the rates and charges applicable to service under other rate schedules and riders, monthly base rate billings will be adjusted for the time period specified by the percentage rates on Attachment A to this TA Rider.

Monthly adjustments shall appear as a line item on the bill titled, "Tax Adjustment."

#### 45.3. RATE DETERMINATION

EAL shall determine the TA Rider rate percentage based on the most recent revenue forecast, i.e., the forecast used in the most recent Formula Rate Plan Rider (Rider FRP) Filing and shall be updated thereafter for each year in which this tariff is in effect.

An updated Attachment A to TA Rider with revised percentage rates will be filed with the Commission along with the rate redetermination calculation, if applicable.

## 45.4. TRUE-UP

On or before the month following the expiration of the rate as specified on Attachment A, the Company will file a true-up calculation. Any over- or under- amounts would then be credited or billed to customers during the following billing month.

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Attachment A

Rate Schedule No. 45 Schedule Sheet 2 of 2

# **Tax Adjustment Rider**

In addition to the rates and charges applicable to service under other rate schedules and riders, monthly base rate billings will be adjusted by the percentage rates below. The rates will be effective beginning with the first billing cycle of February 2025, through the last billing cycle of January 2027, or 24 months. The rates will be redetermined in December 2025 and in December 2026. Any over- or under- amount would then be credited or billed to customers during the billing month of February 2027.

Rates to be effective the first billing cycle February 2025 through December 2025:

Rate Class	Rate Schedules	TA % Adjustment
Residential	RS, RT, REMT	-1.15592 %
Small General Service	SGS, GFS, MP, AP, CTV, SMWHR, CGS, TSS	-1.25294 %
Large General Service	LGS, GST, LPS, PST, SSR, LPHLDS, Special Contract	-0.85687 %
Lighting	L1, L4, L1SH, L1BNR	-1.10717 %