CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES

FINANCE

FINANCE FEES

LOCAL CONSUMPTION TAX

Assessing Department:

Finance

Collecting Department:

Utility Collections

Description:
The Local Consumption tax is a tax on the consumers of electricity in the Commonwealth based on kilowatt hours delivered and used per month.

Rates or Fees	Amount
The Local Consumption tax, per billing period, will be billed by the following formulas:	
Electricity Service:	
Each consumer of electricity in the Commonwealth shall pay electric local consumption tax on all electricity consumed per month not in excess of 2,500 kWh at the rate of $0.00155 per kWh, as follows:	$0.00038 per kWh not to exceed $.95 maximum
Each consumer of electricity in the Commonwealth shall pay electric local consumption tax on all electricity consumed per month in excess of 2,500 kWh but not in excess of 50,000 kWh at the rate of $0.00099 per kWh, as follows:	$0.00024 per kWh not to exceed $11.40 maximum
Each consumer of electricity in the Commonwealth shall pay electric local consumption tax on all electricity consumed per month in excess of 50,000 kWh at the rate of $0.00075 per kWh, as follows:	$0.00018 per kWh

Legal Authorization:
Resolution: 963 (12-11-2000)
Code of Virginia, Title 58.1, Subtitle II, Chapter 29, Section 58.1-2900 (01-01-2001)