| ION | | |
|---------------------|--|--------------------|
| Sheet No. R-21.1 | _ | |
| _Sheet No49.1 | _ | |
| /b/a Liberty-Empire | _ | |
| Class of Service: | All | |
| Rate Schedule No. | 21 | |
| PER (TA) | | PSC File Mark Only |
| | Sheet NoR-21.1Sheet No49.1/b/a Liberty-EmpireClass of Service: | Sheet NoR-21.1 |

21. TAX ADJUSTMENT RIDER

21.1 APPLICABLE SERVICE AREA:

Applicable to all customers located within the corporate limits of a municipality that imposes a franchise tax or fee upon The Empire District Electric Company ("Company") and which are served under rate schedules subject to the jurisdiction of the Arkansas Public Service Commission ("APSC").

21.2 BILLING:

Billings under said rate schedules to customers located within the municipal limits of a municipality imposing a franchise tax or fee upon the Company will be increased by an amount sufficient to compensate Company for any charges (including, but not limited to, licenses, fees, charges, impositions or taxes of any kind other than special mileage taxes or general taxes applicable to all citizens and taxpayers) levied or imposed by any municipality on or against the Company as provided in the standard Franchise Agreement between Company and said municipality or in special ordinances passed by said municipality.

21.3 TOWN / CITY ORDINANCE RATES

The franchise rates contained in each ordinance town or city from which the Company has obtained a Municipal Franchise Agreement are shown in Attachment A to this Rider.

21.4 OTHER PROVISIONS

Except as modified herein, all terms and conditions of the rate schedules applicable within any municipality and the applicable riders remain unchanged and shall apply.

APSC FILED Time: 12/20/2023 3:49:27 PM: Recvd 12/20/2023 3:48:03 PM: Docket 22-085-U-Doc. 161 ARKANSAS PUBLIC SERVICE COMMISSION Sheet No. R-21.2 Replacing: Original Sheet No. 49.2 The Empire District Electric Company d/b/a Liberty-Empire Name of Company Kind of Service: Electric Class of Service: All Part III Rate Schedule No. 21

PSC File Mark Only

ATTACHMENT A TAX ADJUSTMENT RIDER (TA)

Title: TAX ADJUSTMENT RIDER (TA)

Table of Town / City Ordinance Rates

| Town / City | Ordinance Rate - % |
|-----------------|--------------------|
| Decatur | 4.00 % |
| Gentry | 4.00 % |
| Gravette | 4.00 % |
| Springtown | 4.00 % |
| Sulphur Springs | 5.00 % |