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CE Consular Officials

Qualified consular officials and employees, representing a country which is a signatory of the Vienna Convention on Consular Relations, are exempt from payment of the Energy Resources Surcharge. 3/22/82.

March 22, 1982

Dear (Redacted)

RE: Electrical Energy Surcharge Law

This is in response to your letter of (redacted). You have requested an opinion concerning your liability for payment of the electrical energy surcharge.

We are of the opinion that as a qualified consular official, representing a country which is a signatory of the Vienna Convention on Consular Relations, you are exempt by the terms of the Convention from payment of the energy resources surcharge because the surcharge is imposed directly on consumers of electrical energy in this state purchased from an electrical utility (see Revenue and Taxation Code section 40018).

You should notify the electrical utility collecting the surcharge that you are qualified for an exemption from any liability under the Energy Resources Surcharge Law and that the utility is no longer obligated to collect the surcharge from you.

If you have any further questions, please write this office again.

Very truly yours,

Mary C. Armstrong Staff Counsel

MCA:ba

Bc: San Francisco – District Administration

Ms. Sherleen Redd Mr. Les Sorensen