

Possible Resolutions

- Require Direct Customers to attest that they are buying at wholesale and reselling to their retail affiliates
 - May require establishing a wholesale affiliate but creates a taxable transaction downstream from the ISO.
- Have the NYISO or wholesale sellers into the NYISO charge Direct Customers for applicable GRT
 - But tax rates vary by municipality and/or locality.
 - NYISO would have to disaggregate the Direct Customer's charges by individual end-use facility in order to identify the applicable taxes.
 - May not be practical without changes to Billing and Accounting software and structural changes to how TOs report M-Load to NYISO.
- Change the tax law to allow for direct pay of GRT taxes by Direct Customers.
 - Would allow comparable treatment of Sales and GRT.