**Section 418.120 Other Method**

A municipality seeking Commission promulgation of rates other than in accordance with Section 418.110 shall include with its request a bill frequency calculated on the basis of the classes of purchasers reflected in the requested rates, and all other information necessary to show the derivation of the requested tax rates, along with testimony and exhibits establishing that the requested rates reflect, as closely as reasonably practical for the municipality, the distribution of the tax among classes of purchasers as if the tax were based on a uniform percentage of the purchase price of electricity. As required by Section 8-11-2(3) of the Code, the requested rates shall be stated on the basis of the kilowatt-hour categories set forth in that Section. The testimony and exhibits may include a demonstration of the impacts of the rates on customer classes and individual customers within the municipality as compared to impacts of the rates calculated under different methods.