

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of a General Investigation)
Regarding the Effect of Federal Income Tax)
Reform on the Revenue Requirements of)
Kansas Public Utilities and Request to Issue) Docket No. 18-GIMX-248-GIV
an Accounting Authority Order Requiring)
Certain Regulated Public Utilities to Defer)
Effects of Tax Reform to a Deferred)
Revenue Account.)

PETITION TO INTERVENE

COMES NOW, the Citizens' Utility Ratepayer Board ("CURB") and petitions the Corporation Commission of the State of the Kansas ("Commission") for intervention in the above-captioned case pursuant to K.S.A. 66-1223 and K.S.A. 77-521(a). In support of its petition, CURB states and alleges as follows:

1. On December 14, 2017, the Staff of the Kansas Corporation Commission (Staff and Commission, respectively) opened a general investigation for the purposes of Regarding the Effect of Federal Income Tax Reform on the Revenue Requirements of Kansas Public Utilities and Request to Issue an Accounting Authority Order Requiring Certain Regulated Public Utilities to Defer Effects of Tax Reform to a Deferred Revenue Account.

2. CURB is composed of five volunteer board members.¹

3. CURB has specific statutory authority to "represent residential and small commercial ratepayers before the state corporation commission"² and to "function as an *official intervenor in cases* filed with the state corporation commission."³ CURB's authority and role as the official

¹ K.S.A. 66-1222(a).

² K.S.A. 66-1223(a).

³ K.S.A. 66-1223(b).

intervenor in cases filed with the Commission has been recognized by the Kansas Supreme Court.⁴ CURB also has specific statutory authority to seek judicial review of Commission orders and decisions on behalf of residential and small commercial ratepayers.⁵

4. CURB's express statutory authority referenced above reflects the intent of the Legislature that CURB should participate in cases filed with the Commission. This fulfills the requirement under K.S.A. 77-521(a)(2) because CURB "qualifies as an intervener under any provision of law."

5. The residential and small commercial ratepayers whose interests CURB represents will be bound by any Commission order or activity in this proceeding. The rates paid and the services received by residential and small commercial ratepayers may be substantially affected by any Commission order or activity in this proceeding with respect to the general investigation in examining the financial impact of anticipated federal income tax reform on regulated electric, natural gas, water, and telecommunications public utilities operating in Kansas as described in its Report and Recommendation, as well as the relief sought therein by Staff.

6. The representation of CURB's interests in this proceeding by existing parties is inadequate. No other party to this proceeding is authorized to (a) specifically represent residential and small commercial ratepayers before the Commission, (b) function as the statutory official intervenor in cases filed with the Commission, or (c) seek judicial review of Commission orders and decisions on behalf of residential and small commercial ratepayers. While Commission Staff may

⁴ K.S.A. 66-1223(b). See, *Citizens' Utility Ratepayer Board v. Kansas Corporation Comm'n*, 24 Kan. App.2d 63, 68, rev. den. 262 Kan. 959 (1997) ("CURB v. KCC"). See also, *Farmland Industries, Inc. v. Kansas Corp. Comm'n*, 29 Kan.App.2d 1031, 1047-48, 37 P.3d 640 (2001) ("The bulk of current customers otherwise entitled to receive refunds are statutorily represented by CURB. See K.S.A. 66-1223(a)")

⁵ K.S.A. 66-1223.

have authority to investigate, evaluate, testify and offer exhibits on behalf of the *general public* pursuant to a definition contained in a Commission regulation,⁶ Staff does not specifically represent residential and small commercial ratepayers and is expressly denied the right to appeal Commission orders.⁷

7. Accordingly, CURB has a substantial and vital interest in the outcome of this proceeding which cannot be adequately represented by any other party. Pursuant to K.S.A. 77-521(a)(2), CURB qualifies as an intervenor (a) under provision of law and (b) because the rights, duties, privileges, immunities, or other legal interests of residential and small commercial ratepayers may be substantially affected by this proceeding.⁸

8. CURB's requested intervention is in the interests of justice and will not impair the orderly and prompt conduct of the proceedings.⁹

9. CURB therefore requests that the Commission grant CURB's Petition to Intervene and participate fully in this docket, including but not limited to the right to conduct discovery, file pleadings and testimony, present oral argument, and fully participate in any scheduled hearings.

10. CURB is filing contemporaneously with this Petition to Intervene a Response in Support of Staff's Motion to Open General Investigation and Issue Accounting Authority Order Regarding Federal Tax Reform as well as Staff's Report and Recommendation in which CURB fully supports the relief urged by Staff. CURB advises the Commission that the Tax Cuts and Jobs Act is now law, to become effective on January 1, 2018, and is ripe for Commission activity and orders in

⁶ Staff's authority to represent the general public is not specifically authorized by statute, but merely referenced in the definition section of Commission regulations. K.A.R. 82-1-204(q) ("Technical staff may conduct investigations and otherwise evaluate issues raised, and may testify and offer exhibits on behalf of the *general public*.") (emphasis added).

⁷ K.A.R. 82-1-204(i)(3).

⁸ K.S.A. 77-521(a)(2).

⁹ K.S.A. 77-521(a)(3).

this proceeding. CURB urges timely action by the Commission to ensure that all benefits brought about by the Tax Cuts and Jobs Act are preserved for Kansas residential and small commercial utility ratepayers as of January 1, 2018.

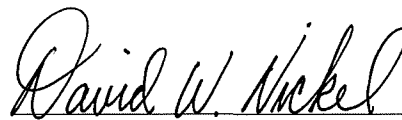
11. In addition to undersigned counsel, please include the following CURB representatives with all electronic notices, pleadings, and correspondence regarding this Application as follows:

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WHEREFORE, CURB respectfully requests the Commission grant its Petition for Intervention in this Docket.

Respectfully submitted,



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CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service or placed in the United States Mail, postage prepaid, on this 22nd day of December, 2017, to the following:

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