

**THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

Before Commissioners: Shari Feist Albrecht, Chair  
Jay Scott Emler  
Dwight D. Keen

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. )

**ORDER GRANTING JOINT MOTION TO DISMISS ELKHART AND ZENDA**

This matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings:

1. On January 18, 2018, the Commission issued an Order Opening General Investigation and Issuing Accounting Authority Order Regarding Federal Tax Reform (Order) to ensure Kansas utilities share the benefits of their reduced federal corporate tax rates with customers who pay the Kansas Universal Service Fund (KUSF) assessment.

2. In relevant part, the Order placed telecommunication public utilities on notice that the Commission will undertake an evaluation of each utility to determine whether a rate decrease is appropriate as a result of the Tax Cuts and Jobs Act.<sup>1</sup>

3. On May 3, 2018, Commission Staff (Staff), the Citizens' Utility Ratepayer Board (CURB),<sup>2</sup> Zenda Telephone Co., Inc. (Zenda) and Elkhart Telephone Company, Inc. (Elkhart) filed a Joint Motion to Dismiss Elkhart and Zenda Due to Immateriality of Tax Savings (Joint

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<sup>1</sup> Order Opening General Investigation and Issuing Accounting Authority Order Regarding Federal Tax Reform, Jan. 18, 2018, ¶ 8.

<sup>2</sup> CURB was granted intervention on March 13, 2018.

Motion). In the Joint Motion, Staff advises the Commission that the tax savings accruing in Elkhart's deferred revenue subaccount amounts to \$159.00 per year; and Zenda's annual tax savings totals \$737.00.<sup>3</sup> The Joint Movants agree that it is not administratively efficient to devote the resources to collect the \$159 and \$737 from Elkhart and Zenda respectively, and therefore, suggest dismissing Elkhart and Zenda from the general investigation.<sup>4</sup>

4. The Joint Motion is a voluntary dismissal. Since the Joint Motion is by stipulation, and no objection to the Joint Motion has been filed, the Commission may issue an order of dismissal as a matter of course.<sup>5</sup> Furthermore, the Commission agrees with the Joint Movants that the cost of attempting to collect the tax savings outweigh the savings themselves, it would be fiscally irresponsible to pursue the savings from Elkhart and Zenda. Accordingly, the Commission grants the Joint Motion in the interest of justice and administrative efficiency and dismisses Elkhart and Zenda.

**THEREFORE, THE COMMISSION ORDERS:**

A. The Joint Motion to Dismiss Elkhart and Zenda Due to Immateriality of Tax Savings is granted. Elkhart and Zenda are dismissed without prejudice.

B. The parties have 15 days from the date this Order was electronically served to petition for reconsideration.<sup>6</sup>

C. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it deems necessary.

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<sup>3</sup> Joint Motion to Dismiss Elkhart and Zenda Due to Immateriality of Tax Savings, May 3, 2018, ¶ 5.

<sup>4</sup> *Id.*, ¶¶ 6-7

<sup>5</sup> See K.S.A. 60-241(a)(1)(A).

<sup>6</sup> K.S.A. 66-118b; K.S.A. 77-529(a)(1).

**BY THE COMMISSION IT IS SO ORDERED.**

Albrecht, Chair; Emler, Commissioner; Keen, Commissioner

Dated: 05/15/2018

A handwritten signature in cursive script, appearing to read "Lynn M. Retz".

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Lynn M. Retz  
Secretary to the Commission

BGF

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of electronic service on 05/15/2018.

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