

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

Before Commissioners: Andrew J. French, Chairperson
 Dwight D. Keen
 Annie Kuether

In the Matter of the Application of Evergy)
Kansas Central and Evergy Kansas Metro for) Docket No. 25-EKCE-548-TAR
Kansas Delivery Charge changes to Tax)
Adjustment Tariffs.)

ORDER APPROVING TARIFF REVISIONS

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (“Commission”) for consideration and determination. Having examined its files and record, the Commission finds and concludes:

1. On June 22, 2025, the Kansas Department of Revenue provided a Tax Notice 23-02 covering the amended language of K.S.A. 79-3602 for the delivery charges covered under the tax exemption, which stated:

Prior to the amendment of K.S.A. 79-3602, delivery charges were included in the sales or selling price charged to a customer as part of the gross receipts from the sale of tangible personal property or enumerated services, and so were subject to Kansas sales tax. In accordance with the amendment, on and after July 1, 2023, delivery charges that are separately stated on the invoice, bill of sale, or similar document provided to a purchaser are not included in the sales or selling price charged to the customer, are not part of the gross receipts from the sale of tangible personal property or enumerated services, and so are not subject to Kansas sales tax.

In accordance with the amendment, on and after July 1, 2023, delivery charges that are separately stated on the invoice, bill of sale, or similar document provided to a purchaser are not included in the sales or selling price charged to the customer, are not part of the gross receipts from the sale of tangible personal property or enumerated services, and so are not subject to Kansas sales tax.¹

¹ See Tax Notice 23-02: Delivery Fees Charged by a Retailer issued by the Kansas Department of Revenue.
<https://www.ksrevenue.gov/taxnotices/notice23-02.pdf>.

2. On June 24, 2025, Evergy Kansas Central, Inc d/b/a Evergy Kansas Central and Evergy Kansas Metro, Inc. d/b/a Evergy Kansas Metro (together as “Evergy”), filed an application requesting approval from the Commission to separate the delivery charges on a customer’s bill to provide customers with an exemption from Kansas state sales tax on their bill in accordance with Kansas House Bill 2136 approved by the Governor on May 23, 2022. Evergy requested an effective date of September 29, 2025.²

3. On July 1, 2025, the Commission granted the Petition of the Citizen’s Utility Ratepayer Board (“CURB”) to Intervene and Motion for Protective Order, Discovery Order.

4. On September 11, 2026, after examining Evergy’s request, Staff submitted its Report and Recommendation (“Staff’s R&R”), which, agreed with the analysis presented by Evergy in requesting the billing change to display the portion of delivery cost contained in a customer bill, allow the charge to more accurately describe the services, and qualify the delivery charges for the exemption from state sales tax per K.S.A. 793602. Staff recommends the Commission approve Evergy’s rate implementation request in conjunction with Evergy Kansas Central’s implementation of rates in Docket No. 25-EKCE-294-RT, which includes an effective date by the customers’ billing cycle beginning September 30, 2025.³

5. Counsel for CURB represented that it had the opportunity to review Staff’s R&R and that it has no objections to Staff’s recommendations.⁴

6. The Commission adopts Staff’s findings as set forth in its September 11, 2025, R&R.

² Application of Evergy Kansas Central, Inc d/b/a Evergy Kansas Central and Evergy Kansas Metro, Inc d/b/a Evergy Kansas Metro (Jun. 24, 2025) (Application).

³ Staff’s Report and Recommendation at 2 (Sep. 11, 2025).

⁴ Communications between counsel for CURB and counsel for Staff are available upon request.

7. The Commission concludes that approval of Evergy's request to separate the delivery charges on customers' bills is just and reasonable and in the public interest.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. Evergy Kansas Central, Inc d/b/a Evergy Kansas Central and Evergy Kansas Metro, Inc. d/b/a Evergy Kansas Metro's rate implementation request is approved. This approval shall be implemented in conjunction with Evergy Kansas Central's implementation of rates in Docket No. 25-EKCE-294-RT, which includes an effective date by the customers' billing cycle beginning September 30, 2025.

B. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).⁵

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 09/25/2025



Celeste Chaney-Tucker
Executive Director

AAL

⁵ K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

25-EKCE-548-TAR

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 09/25/2025.

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/S/ KCC Docket Room
KCC Docket Room
