

**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 STAFF'S MOTIONS TO DISMISS BARTON HILLS AND
SUBURBAN WATER, GREEN ACRES, AMARILLO, TKO, AND AMERICAN
ENERGIES**

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.

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.¹

3. On June 19, 2018, Commission Staff (Staff) filed a Motion to Dismiss Suburban Water, Green Acres, Amarillo, TKO, and American Energies because:

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

- Suburban Water, Inc. (Suburban) has zero dollars embedded in its rates for federal income taxes, rendering this Docket inapplicable to Suburban;²
- Green Acres Mobile Home Park, LLC's (Green Acres) rates do not include any allowances for federal income taxes, rendering this Docket inapplicable to Green Acres;³
- Neither Amarillo Natural Gas, Inc.'s (Amarillo) nor Texas-Kansas-Oklahoma Gas, LLC's (TKO) rates include cost components for recovery of income taxes, rendering this Docket inapplicable to Amarillo and TKO;⁴ and
- The Tax Cuts and Jobs Act would result in \$590 annually in American Energies Gas Service's (American Energies) base rates.⁵ Staff characterizes those savings as de minimis.⁶

4. On June 25, 2018, Staff filed a Motion to Dismiss Barton Hills, explaining that Barton Hills Water District (Barton Hills, is a small company, providing water service to approximately 56 residential customers.⁷ Staff has been unable to locate the cost of service data used to set Barton Hills' rates in 1996, but believes any tax savings that may exist are de minimis.⁸

5. Both of Staff's Motions to Dismiss are voluntary dismissals. Since there are no objections to either Motion, the Commission may issue an order of dismissal as a matter of course.⁹ The Commission agrees with Staff that based on the way Suburban's, Green Acres',

² Staff's Motion to Dismiss Suburban Water, Green Acres, Amarillo, TKO, and American Energies, June 19, 2018, ¶5.

³ *Id.*, ¶ 6.

⁴ *Id.*, ¶¶ 7-8.

⁵ *Id.*, ¶ 9.

⁶ *Id.*

⁷ Staff's Motion to Dismiss Barton Hills, June 25, 2018, ¶ 5.

⁸ *Id.*

⁹ See K.S.A. 60-241(a)(1)(A).

Amarillo's, and TKO's rates are calculated, the Tax Cuts and Jobs Act will not affect the rates they charge their customers. Furthermore, the Commission agrees with Staff that the cost of attempting to collect any tax savings from American Energies and Barton Hills outweigh the savings themselves, it would be fiscally irresponsible to pursue the savings from American Energies and Barton Hills. Accordingly, the Commission grants Staff's Motions in the interest of justice and administrative efficiency and dismisses Suburban Water, Green Acres, Amarillo, TKO, American Energies, and Barton Hills.

THEREFORE, THE COMMISSION ORDERS:

A. Staff's Motion to Dismiss Suburban Water, Green Acres, Amarillo, TKO, and American Energies is granted. Suburban Water, Green Acres, Amarillo, TKO, and American Energies are dismissed without prejudice.

B. Staff's Motion to Dismiss Barton Hills due to immateriality of tax savings is granted. Barton Hills is dismissed without prejudice.

C. The parties have 15 days from the date this Order was electronically served to petition for reconsideration.¹⁰

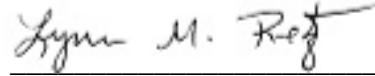
D. The Commission retains jurisdiction over the subject matter and parties to enter further orders as it deems necessary.

¹⁰ 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: 07/12/2018

A handwritten signature in black ink, reading "Lynn M. Retz", written over a horizontal line.

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 07/12/2018 _____.

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