

**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 ) Docket No. 18-GIMX-248-GIV  
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. )

**STAFF'S MOTION TO DISMISS BARTON HILLS**

The Staff of the Kansas Corporation Commission (Staff and Commission, respectively), hereby moves to dismiss Barton Hills Water District (Barton Hills) from this proceeding. In support thereof, Staff states the following:

**Background**

1. On January 18, 2018, the Commission issued an *Order Opening General Investigation and Issuing Accounting Authority Order Regarding Federal Tax Reform* (Tax Order) for purposes of ensuring the benefits associated with reduced federal corporate income taxes (from 35% to 21%) flow through to ratepayers and Kansas Universal Service Fund (KUSF) assessment payers.

2. The Tax Order required all regulated electric, natural gas, water, and telecommunications public utilities taxable at the corporate level, to accrue monthly, in a deferred revenue account, the portion of its revenue representing the difference between: (1) the cost of service approved by the Commission in its most recent rate case or KUSF determination proceeding; and (2) the cost of service that would have resulted had the provision for federal income taxes been based upon the corporate income tax rate approved in the Tax Cuts and Jobs Act (TCJA). The Commission also noted that it intended to capture excess Accumulated Deferred

Income Tax (ADIT) for the benefit of ratepayers using a methodology consistent with Internal Revenue Service (IRS) tax normalization rules.

3. In its Tax Order, the Commission noted that it would analyze the effects of the TCJA on a case-by-case basis, and if it is determined that a rate or KUSF support decrease would have been appropriate as of the effective date of the TCJA, any excessive collections in the deferred revenue subaccount would be refundable to ratepayers or the KUSF with interest.

4. Given the Commission's instructions to review utilities on a case-by-case basis to ensure tax savings as a result of the TCJA flow through to ratepayers and KUSF assessment payers, Staff analyzed the tax savings data for Barton Hills.

#### **Barton Hills Water District**

5. Barton Hills is a sole proprietorship located in Barton County, Kansas (owned by James F. Lloyd Jr.). According to its 2017 Annual Report filed with the Commission, Barton Hills provides residential water service to approximately 56 customers in Great Bend, Kansas. Its gross revenue for 2017 was \$24,866. Barton Hills' last rate case was in 1996 in Docket No. 96-BTHW-385-RTS. Staff has been unable to locate the supporting cost of service data used to set Barton Hills' rates in 1996. Due to the immateriality of any tax savings that might exist for Barton Hills, Staff recommends their dismissal from this proceeding.

WHEREFORE, for the reasons set forth above, Staff moves for the Commission to dismiss Barton Hills from this proceeding, and release them from any obligations under the Commission's January 18, 2018, Tax Order.

Respectfully Submitted,



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  ) ss.  
COUNTY OF SHAWNEE    )

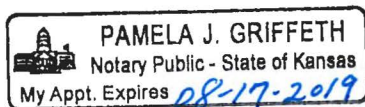
**VERIFICATION**

Michael Neeley, being duly sworn upon his oath deposes and states that he is Litigation Counsel for the State Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Staff's Motion to Dismiss Barton Hills* and that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Michael Neeley # 25027  
Kansas Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 25th day of June, 2018.

  
Notary Public

My Appointment Expires: August 17, 2019

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff's Motion to Dismiss Barton Hills was served by electronic service on this 25th day of June, 2018, to the following:

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