

ANDERSON & BYRD

A Limited Liability Partnership

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ROBERT A. ANDERSON
(1920-1994)

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(1920-2008)

May 31, 2024

via e-filing EXPRESS

Ms. Lynn M. Retz
Executive Director
Kansas Corporation Commission
1500 S. W. Arrowhead Road
Topeka, Kansas 66604-4027

Re: The Empire District Electric Company d/b/a Liberty ("Liberty")
Annual True-Up of Empire's Net Excess ADIT Pursuant to its Tax Change Rider

Dear Ms. Retz:

Enclosed for filing with the Kansas Corporation Commission ("Commission") is the tariff reflecting the annual true-up of Liberty's Net Excess ADIT in Liberty's Tax Change Rider. A red-line version of the tariff showing the changes to the existing tariff is also enclosed. The annual true-up is being filed pursuant to the Commission's order issued in Docket No. 21-EPDE-205-TAR on January 12, 2021. Liberty requests that upon approval, the Commission Staff provide a filed-stamped copy of the approved tariff to Liberty for its records. Liberty will also plan to file a copy of the filed-stamped copy of the approved tariff in the docket.

If the Commission or its Staff have any questions regarding the filing, please contact me or John Kirby at Liberty at John.Kirby2@libertyutilities.com.

Please add Angela Cloven at Regulatory.Information@libertyutilities.com to the service list of this docket.

Sincerely,

James G. Flaherty
jflaherty@andersonbyrd.com

JGF:rr

Enclosure

cc: Diana C. Carter, Charlotte T. Emery, John Kirby, Angela M. Cloven
Carly R. Masenthin, Andria Jackson
David W. Nickel, Todd E. Love, Joseph R. Astrab, Shonda Rabb, Della Smith

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TCR

ALL TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule TCR Sheet 14

which was filed June 28, 2023

TAX CHANGE RIDER
RIDER TCR

Sheet 1 of 2 Sheets

Purpose and Applicability

The purpose of the Tax Change Rider (TCR) is to ensure that the retail rates properly reflect the results of the Tax Cuts and Jobs Act of 2017 and/or subsequent tax law changes. This Tax Change Rider (TCR) is applicable to all electric service retail customers provided under any retail rate schedule, whether metered or unmetered (except where not permitted under a separately negotiated contract with a customer).

Calculation of Excess Deferred Income Tax (Excess ADIT) Surcharge (Credit)

The annual amortization of the regulatory liability (asset) for Excess ADIT resulting from the Tax Cuts and Jobs Act of 2017 or subsequent tax law changes will be a surcharge (credit) to customers annually on a onetime basis utilizing the same class revenue requirement allocation as approved in the most recent general rate case, and will show as a separate line item on the customers bill until the Excess ADIT has been fully returned to customers.

Annual True-Up Process

Excess ADIT Surcharge (credit) - The total amount (protected and unprotected), if any, of the surcharge (credit) in a given year will be determined based on the method approved in the most recent general rate proceeding that addresses the changes in federal or state tax changes. The protected portion of any surcharge (credit) will not exceed the amortization determined by the average rate assumption method ("ARAM") as required by the Tax Cuts and Jobs Act of 2017 Section 13001(d) or other method specified by subsequent tax law changes.

True Up Adjustment - The Excess ADIT Surcharge (credit) shall be trued up annually. The True Up Adjustment will include any revision to a previous Excess ADIT surcharge (credit) that results from the Company finalizing its corporate tax return or an audit adjustment by a federal or state taxing authority and the difference between the amount of the Excess ADIT surcharge (credit) included in base rates in the most recent general rate case and the amount actually applied to customer bills.

The Excess ADIT Surcharge (credit) per customer will be determined by allocating the surcharge (credit), plus/minus any prior year True Up adjustment, among the customer classes utilizing the same class revenue requirement allocation as approved in the most recent general rate case.

Issued May 31 2024
Month Day Year
Effective July 01 2024
Month Day Year
By /s/Tim Wilson, Vice President, Electric Operations
Signature Title

THE STATE CORPORATION COMMISSION OF KANSAS

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THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TCR

ALL TERRITORY
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Replacing Schedule TCR Sheet 14

which was filed June 28, 2023

TAX CHANGE RIDER
RIDER TCR
Sheet 2 of 2 Sheets

Net Excess ADIT Surcharge (Credit) Amount

Rate Class	Credit Charge	Rate Class	Credit Charge
RG	\$19.97	TEB	\$371.65
RH	\$27.20	SPL	\$0.69
CB	\$34.91	PL	\$11.94
SH	\$46.10	LS	\$.03243 Per kWh
GP	\$612.90	RGW	\$23.18
PT	\$.01130 Per kWh		

Issued May 31 2024
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Effective July 01 2024
Month Day Year

By /s/Tim Wilson, VP Electric Operations
Signature Title

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE TCR

(Name of Issuing Utility)

Replacing Schedule TCR Sheet 14

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed June 28, 2023~~August 03, 2021~~

TAX CHANGE RIDER
RIDER TCR

Sheet 1 of 2 Sheets

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Annual True-Up Process

Excess ADIT Surcharge (~~C~~credit) ~~B~~ The total amount (protected and unprotected), if any, of the surcharge (credit) in a given year will be determined based on the method approved in the most recent general rate proceeding that addresses the changes in federal or state tax changes. The protected portion of any surcharge (credit) will not exceed the amortization determined by the average rate assumption method ("ARAM") as required by the Tax Cuts and Jobs Act of 2017 Section 13001(d) or other method specified by subsequent tax law changes.

True Up Adjustment ~~B~~ ~~T~~he Excess ADIT ~~S~~urcharge (credit) shall be trued up annually. The True Up Adjustment will include any revision to a previous Excess ADIT surcharge (credit) that results from the Company finalizing its corporate tax return or an audit adjustment by a federal or state taxing authority and the difference between the amount of the Excess ADIT surcharge (credit) included in base rates in the most recent general rate case and the amount actually applied to customer bills.

~~The~~ Excess ADIT Surcharge (~~C~~credit) per ~~C~~Customer ~~B~~ ~~The Excess ADIT surcharge (credit) per customer~~ will be determined by allocating the surcharge (credit), plus/minus any prior year True Up adjustment, among the customer classes utilizing the same class revenue requirement allocation as approved in the most recent general rate case.

Issued May~~June~~ 31~~28~~ 2024~~23~~
Month Day Year

Effective July~~September~~ 01 2024~~23~~
Month Day Year

By /s/Tim Wilson, Vice President, Electric Operations
Signature Title

THE STATE CORPORATION COMMISSION OF KANSAS

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THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE TCR

(Name of Issuing Utility)

Replacing Schedule TCR Sheet 14

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed June 28, 2023 ~~February 10, 2022~~

TAX CHANGE RIDER

RIDER TCR

Sheet 2 of 2 Sheets

Net Excess ADIT Surcharge (Credit) Amount

Rate Class	Credit Charge	Rate Class	Credit Charge
RG	(\$19.972.54)	TEB	(\$371.65233.34)
RH	(\$27.2017.08)	SPL	(\$0.6943)
CB	(\$34.9121.92)	PL	(\$11.947.50)
SH	(\$46.1028.94)	LS	(\$0.032430.02036) Per kWh
GP	(\$612.90384.82)	RGW	(\$23.1814.56)
PT	(\$0.011300.00709) Per kWh		

Issued May June 3128 20243
 Month Day Year

Effective July September 01 20243
 Month Day Year

By /s/Tim Wilson, VP Electric Operations
 Signature Title