

**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 SOUTHERN PIONEER  
ELECTRIC COMPANY**

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 electric 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 22, 2018, Commission Staff (Staff), the Citizens' Utility Ratepayer Board (CURB),<sup>2</sup> and Southern Pioneer Electric Company (Southern Pioneer) filed a 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 to Dismiss Southern Pioneer Due to Non-Applicability of Federal Income Tax Reform (Joint Motion). The Joint Movants advise that Southern Pioneer uses a Commission-approved formula based rate methodology, which does not embed accumulated deferred income tax in rates.<sup>3</sup> As a result, Southern Pioneer does not need to calculate any deferred revenue.<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 because Southern Pioneer does not embed accumulated deferred income tax in its rates, it is appropriate to dismiss Southern Pioneer from this general investigation.

**THEREFORE, THE COMMISSION ORDERS:**

A. The Joint Motion to Dismiss Southern Pioneer Due to Non-Applicability of Federal Income Tax Reform is granted. Southern Pioneer is dismissed without prejudice.

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).<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 Southern Pioneer Due to Non-Applicability of Federal Income Tax Reform, May 22, 2018, ¶ 7.

<sup>4</sup> *Id.*

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

<sup>6</sup> K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

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

Albrecht, Chair; Emler, Commissioner; Keen, Commissioner

Dated: 06/07/2018

A handwritten signature in cursive script, reading "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 06/07/2018.

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