

NOTICE OF COMMISSION INVESTIGATION INTO THE EFFECT OF THE 2017 FEDERAL TAX ACT ON UTILITY RATES AND SERVICES

Issued: *December 29, 2017*

In the Matter of a Commission Investigation into the Effects on Electric and Natural Gas Utility Rates and Services of the 2017 Federal Tax Act

PUC Docket Number(s): E, G-999/CI-17-895

Purpose:

The Minnesota Public Utilities Commission hereby opens an investigation into the effects on electric and natural gas utility rates and services resulting from Pub L. 115-97 (H.R. 1—115th Congress: An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018).

On December 22, 2017, the President of the United States signed into law Pub L. 115-97 (H.R. 1—115th Congress: An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018), which will be referred to in this Notice as the 2017 Federal Tax Act, or the Act.

The 2017 Federal Tax Act contains a number of provisions that may affect public utility revenue requirements, rates, and services. Among many other provisions, the Act significantly lowers federal corporate tax rates and may affect the buildup and crediting of accumulated deferred income tax liability (ADIT).

Given the length and complexity of the Act, and changes as it went through the federal legislative process, the Commission and stakeholders may benefit from a short period to more fully understand the final provisions of the Act before the Commission requests specific procedural and substantive comments on what actions it should take.

The Commission expects to issue a notice in this docket establishing comment periods and identifying specific topics for comment in the near future.

Full Case Record: See all documents filed in this docket via the Commission's website at mn.gov/puc, select *Search eDockets*, enter the year (17) and the docket number (895), and select *Search*.

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