

NOTICE OF COMMENT PERIOD

Issued: January 11, 2019

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

Comment Period: Initial comment period closes February 4, 2019 at 4:30pm
Reply comment period closes February 14, 2019 at 4:30pm

All comment periods in this notice may be varied by the Commission upon request for good cause, pursuant to Minnesota Rules, Chapter 7829.

Comments received after the close of the comment period may or may not be considered by the Commission.

Issues: Are the utilities' compliance filings consistent with the Commission's December 5, 2018 Order (Order) in this docket and should the Commission approve them?

Topics Open for Comment:

- Is each utility's calculation of its TCJA-related impact consistent with the Commission's Order?
- In their compliance filings, is each utility's proposed handling of its TCJA-related refund consistent with the Commission's Order?
- Is each utility's proposed handling of prospective TCJA-related impacts on base rates consistent with the Commission's Order?
- Should the Commission reopen its Order and instruct each utility to issue its January 1 through December 31, 2018 TCJA-related refund as a bill credit as soon as possible?

Background: On December 22, 2017, Pub L. 115-97 was enacted which is referred to in this Notice as the 2017 Federal Tax Cut and Jobs Act, or the TCJA. The TCJA contained a number of provisions that affected public utility revenue requirements, rates, and services. Among them, the TCJA lowered federal corporate tax rates which impacted the buildup and crediting of accumulated deferred income tax liability (ADIT). December 29, 2017, the Minnesota Public Utilities Commission (Commission) issued its Notice of

Commission Investigation into the Effect of the 2017 Federal Tax Act on Utility Rates and Services.

On December 5, 2018, the Commission's Order was issued and it included the following procedural schedule:

- A. Within 30 days, all rate-regulated energy utilities shall make a compliance filing including—
 - a proposed implementation date.
 - all supporting calculations for the Commission-required refund and adjustment to base rates (as applicable), and
 - a proposed customer notice.
- B. Within 30 days of each compliance filing, interested parties may file comments on the filing.

The Order also delegated authority to the Executive Secretary to vary the Order's deadlines and procedures.

On December 21, 2018, Minnesota Power submitted its compliance filing.

On January 3, 2019, Otter Tail Power and Greater Minnesota Gas submitted their compliance filings.

On January 4, 2019, Xcel Energy (Gas and Electric), Great Plains Natural Gas Co., and Minnesota Energy Resources Corporation submitted their compliance filings.

To standardize the schedule for interested parties to comment on the utilities' compliance filings, the Commission will modify the comment deadline so that comments are due thirty days from the last compliance filings, or February 4, 2019. Reply comments may be submitted within 10 days from that date, or February 14, 2019.

Filing Requirements: Utilities, telecommunications carriers, official parties, and state agencies are **required** to file documents using the Commission's electronic filing system (eFiling). All parties, participants and interested persons are encouraged to use eFiling: mn.gov/puc, select *eFiling*, and follow the prompts.

Submit Public Comments: Visit mn.gov/puc, select *Speak Up!* to find this docket, and add your comments to the discussion or email your comments to consumer.puc@state.mn.us.

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*.

Subscribe to receive email notification when new documents are filed in this docket at mn.gov/puc, select *Subscribe*, or click [HERE](#) and follow the prompts.

Questions about this docket or Commission process and procedure? Contact Commission staff, Jorge Alonso, at jorge.alonso@state.mn.us or 651-201-2258; Sundra Bender, at sundra.bender@state.mn.us or 651-201-2234; or Eric Bartusch, at eric.bartusch@state.mn.us or 651-201-2259.

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