

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation into the effect) DOCKET NO. 871206-PU
of 1986 Federal Tax Reform for 1988.)
_____)

In re: Investigation into the) DOCKET NO. 890430-PU
imposition of a penalty for failure) ORDER NO. 21964
to comply with the provisions of Rule) ISSUED: 9-28-89
25-14.003(4), F. A. C.)
))
GATOR TOWN UTILITIES)
_____)

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman
THOMAS M. BEARD
BETTY EASLEY
GERALD L. GUNTER
JOHN T. HERNDON

ORDER DENYING MOTION FOR RECONSIDERATION

BY THE COMMISSION:

In Order No. 21644, issued July 31, 1989, we assessed a fine of \$69.00 against Gator Town Utilities (Gator Town or utility) for failure to timely file its tax savings report, as required by Rule 25-14.003(4), Florida Administrative Code. On August 15, 1989, Gator Town filed a motion for reconsideration of Order No. 21644. In support of its motion, Gator Town stated that, as an S Corporation, it was exempt from the reporting requirement. Gator Town further alleged that our Staff advised the utility that providing a letter explicating its corporate status would suspend the fine.

Rule 25-14.003(4), Florida Administrative Code, states that:

On or before March 1st of every year following a tax rate change, each utility shall furnish a final report, in the form prescribed by the Commission. (Emphasis Supplied) The report shall cover only the prior calendar year during which the tax rate change was effective.

DOCUMENT NUMBER-DATE

09696 SEP 28 1989

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In 1987, federal tax rates changed. Therefore, Gator Town was required to file a tax savings report annually until the new tax rates were reflected in its own rates and charges. We could not determine whether there were any tax savings for 1988 until the utility provided us with the information that it was an S Corporation during such year. Gator Town did not file a report, which could have simply stated its corporate status, before the March 1, 1989, filing deadline. Gator Town did provide us with this information in a letter filed March 24, 1989. Although the letter satisfied the filing requirement, it was filed late and does not remove the utility from liability for violating Rule 25-14.003(4), Florida Administrative Code.

Upon due consideration, we find it appropriate to deny Gator Town's motion for reconsideration.

It is, therefore,

ORDERED by the Florida Public Service Commission that Gator Town Utilities' motion for reconsideration is hereby denied.

By ORDER of the Florida Public Service Commission,
this 28th day of SEPTEMBER, 1989.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

DCS

NOTICE OF JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

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Any party adversely affected by the Commission's final action in this matter may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.