

**BEFORE THE PUBLIC SERVICE COMMISSION
OF STATE OF MISSOURI**

In the Matter of the Revenue Effects)
Upon Missouri Utilities of the Tax Cuts)
And Jobs Act of 2017.)

Case No. AW-2018-

STAFF’S MOTION TO OPEN A WORKING DOCKET

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and for its *Motion to Open A Working Docket*, states as follows:

Introduction

1. This matter concerns the effect on Missouri utilities and ratepayers of a tax reform now being enacted by the Congress of the United States.

Jurisdiction

2. The Commission’s jurisdiction extends to all public utilities in Missouri, including electrical corporations, steam corporations, gas corporations, water corporations and sewer corporations. Sections 386.020 and 386.250, RSMo.

Facts

3. On December 19, 2017, the United States Senate passed the *Tax Cuts and Jobs Act of 2017*, a significant amendment to the *Internal Revenue Code of 1986*, which provides for the reduction of the federal tax rate on corporate income from 35 percent to 21 percent. The *Act* also reportedly includes tax cuts for pass-through entities such as S Corporations, LLCs and partnerships.

4. On December 20, 2017, the United States House of Representatives also passed the *Tax Cuts and Jobs Act of 2017*.

5. President Trump is expected to sign the *Tax Cuts and Jobs Act of 2017* in the near future.

6. The effective date of the new federal tax rates is expected to be January 1, 2018.

7. Staff will file as soon as practicable a list of suggested questions to aid the Commission in the development of a prompt plan of response designed to ensure that Missouri public utility rates are just and reasonable

WHEREFORE, Staff prays that the Commission will, giving such notice as is appropriate to all Missouri public utilities except telecommunications companies, expeditiously open a generic working docket for the purpose of determining the actual impact of the *Tax Cuts and Jobs Act of 2017* upon Missouri public utilities and their ratepayers; and grant such other and further relief as is just in the circumstances.

Respectfully submitted,

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