

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

In the Matter of the Propriety of the)
Rate Schedules for Electric Service of) **File No. ER-2018-0226**
Union Electric Company, Doing Business as)
Ameren Missouri)

**ORDER OPENING RATE CASE, DIRECTING NOTICE, ESTABLISHING
TIME TO INTERVENE, AND REQUIRING COMPANY TO SHOW CAUSE
WHY ITS RATES SHOULD NOT BE ADJUSTED**

Issue Date: February 21, 2018

Effective Date: February 21, 2018

The Commission’s Staff filed a motion on February 16, 2018, asking the Commission to open a rate case to consider the rates charged by Union Electric Company, d/b/a Ameren Missouri for electric service. Staff’s motion explains that Ameren Missouri’s existing rate schedules may no longer be just and reasonable in light of the recently enacted Tax Cuts and Jobs Act of 2017, which reduced the federal corporate income tax rate from 35 percent to 21 percent.

Staff asks the Commission to order Ameren Missouri to show cause why the Commission should not order it to promptly file tariffs to reduce its rates for every class and category of service to reflect the percentage reduction in its federal-state effective income tax rate. In addition, Staff asks the Commission to direct Ameren Missouri to quantify and track all electric rate impacts resulting from the Tax Cuts and Jobs Act of 2017. Staff also asks the Commission to order Ameren Missouri to quantify and track its excess protected and unprotected Accumulated Deferred Income Tax (ADIT) for possible future flow-back to ratepayers, and to advise the Commission how such flow-back may best be accomplished. Finally, Staff asks the Commission to direct Ameren Missouri to state its position on

whether the court decisions in *State ex rel. Midwest Gas Users' Association v. Public Service Commission*¹ and *State ex rel. Hotel Continental v. Burton*² would allow the Commission to order a reduction in utility rates without considering all relevant factors in an extended general rate case.

The Commission will open this file and direct Ameren Missouri to respond as requested by Staff.

THE COMMISSION ORDERS THAT:

1. No later than March 19, 2018, Ameren Missouri shall show cause, if any, why the Commission should not order it to promptly file tariffs reducing its rates for every class and category of electric service to reflect the percentage reduction in its federal-state effective income tax rate.

2. Ameren Missouri shall quantify and track all impacts of the Tax Cuts and Jobs Act of 2017 potentially affecting electric service rates from January 1, 2018, going forward.

3. Ameren Missouri shall quantify and track its excess protected and unprotected ADIT for future possible flow back to ratepayers, and shall advise the Commission how best such flow-back may be accomplished.

4. Ameren Missouri shall, as part of its response to this order to show cause, advise the Commission as to its position on whether the impact of the Tax Cuts and Jobs Act of 2017 is like the gross receipts tax analyzed in *Hotel Continental* and the natural gas commodity costs considered in *Midwest Gas Users' Association*, such that the Commission may order a reduction in utility rates without considering all relevant factors in an extended general rate case.

¹ 976 S.W.2d 470 (Mo. App. W.D. 1998).

5. Ameren Missouri shall, as part of its response to this order to show cause, identify and quantify all other impacts of the Tax Cuts and Jobs Act of 2017 on its electric rates not otherwise addressed in this order.

6. The Commission's Data Center shall send a copy of this notice and order to each party to Ameren Missouri's most recent general rate case – ER-2016-0179 - and to the county commission of each county within Ameren Missouri's service area. The Commission's Public Policy and Outreach Department shall make notice of this order available to the members of the General Assembly representing Ameren Missouri's service area and the news media serving Ameren Missouri's service area.

7. Any party wishing to apply to intervene shall file an appropriate motion no later than March 5, 2018, by transmitting it to:

Morris L. Woodruff, Secretary
Missouri Public Service Commission
Post Office Box 360
Jefferson City, Missouri 65102-0360

or by using the Commission's Electronic Filing and Information System.

8. This order shall be effective when issued.

BY THE COMMISSION



A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

² 334 S.W.2d 75 (Mo. 1960).

Morris L. Woodruff, Chief Regulatory
Law Judge, by delegation of authority
pursuant to Section 386.240, RSMo 2016.

Dated at Jefferson City, Missouri,
on this 21st day of February, 2018.

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 21st day of February 2018.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

February 21, 2018

File/Case No. ER-2018-0226

Missouri Public Service Commission

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Board Of Alderman
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St. Louis, MO 63103

Consumers Council of Missouri

Legal Department
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St. Louis, MO 63143-2116

County of Adair, Missouri

County Commission Clerk
106 W. Washington Street, 2nd Fl.
Kirksville, MO 63501

County of Audrain, Missouri

County Commission Clerk
101 N. Jefferson, Room 101
Audrain County Courthouse
Mexico, MO 65265

County of Bollinger, Missouri

County Commission Clerk
204 High - Bollinger County
Courthouse
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County of Boone, Missouri

County Commission Clerk
801 E. Walnut, Rm. 236
Boone County Government Center
Columbia, MO 65201

County of Caldwell, Missouri

County Commission Clerk
PO Box 67
49 E Main, Caldwell County
Courthouse
Kingston, MO 64650

County of Callaway, Missouri

County Commission Clerk
10 E Fifth St.
Callaway County Courthouse
Fulton, MO 65251

County of Camden, Missouri

County Commission Clerk
1 Court Circle, Ste. 2
Camdenton, MO 65020

County of Cape Girardeau, Missouri

County Commission Clerk
1 Barton Square
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County of Chariton, Missouri

County Commission Clerk
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Keytesville, MO 65261

County of Clark, Missouri

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Clark County Courthouse
Kahoka, MO 63445

County of Clay, Missouri

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Administration Bldg.
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County Commission Clerk
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Courthouse
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County of Cole, Missouri
County Commission Clerk
311 E High St., Rm 201
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Gallatin, MO 64640

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Kennett, MO 63857

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400 E Locust, Room 206
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Union, MO 63084

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119 E. First Street, Ste. 2
Gasconade County Courthouse
Hermann, MO 65041

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200 W Clay
Gentry County Courthouse
Albany, MO 64402

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1 Courthouse Sq.
Howard County Courthouse
Fayette, MO 65248

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250 S Main St, Iron County
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Bldg.
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107 N Fourth St.
Knox County Courthouse
Edina, MO 63537

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100 E. Lafayette, Lewis County
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PO Box 67
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201 Main St.
Lincoln County Courthouse
Troy, MO 63379

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Madison County Courthouse
Fredericktown, MO 63645

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County Commission Clerk
2001 Hwy. 52, Miller County
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Tuscumbia, MO 65082

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County Commission Clerk
Mississippi County Courthouse
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County of Monroe, Missouri
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Monroe County Courthouse
Paris, MO 65275

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County of Morgan, Missouri
County Commission Clerk
100 E Newton St.
Morgan County Courthouse
Versailles, MO 65075

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Linn, MO 65051

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Pettis County Courthouse
Sedalia, MO 65301

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Bowling Green, MO 63334

County of Ralls, Missouri
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County of Saline, Missouri
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19 East Arrow
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Marshall, MO 65340

County of Schuyler, Missouri
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Lancaster, MO 63548

County of Scotland, Missouri
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117 S Market St., Ste 100
Scotland County Courthouse
Memphis, MO 63555

County of Scott, Missouri
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131 S Winchester, Scott County
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County of St. Charles, Missouri
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201 North Second Street, Room 541
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Registrar@sccmo.org

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St. Francois County Courthouse
Farmington, MO 63640

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Lawrence K. Roos County Gov Center
Clayton, MO 63105

County of Ste. Genevieve, Missouri
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Ste. Genevieve, MO 63670

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Midwest Energy Consumers Group
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Missouri Division of Energy
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Missouri Industrial Energy Consumers (MIEC)
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Natural Resources Defense Council
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Sierra Club
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Union Electric Company
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P.O. Box 66149, Mail Code 1310
St. Louis, MO 63166-6149
AmerenMOService@ameren.com

Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,


Morris L. Woodruff
Secretary

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.