

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

In the Matter of the Request of The Empire)
District Electric Company d/b/a Liberty for)
Authority to File Tariffs Increasing Rates)
for Electric Service Provided to Customers)
in Its Missouri Service Area)

Case No. ER-2024-0261

Public Counsel’s Request for Expedited Rulings on Liberty’s Objections to Data Requests

COMES NOW the Office of the Public Counsel and requests the Commission expeditiously to overrule Liberty’s objections to Public Counsel’s data requests nos. 1317-1359 that Public Counsel issued to Liberty on May 20, 2026, (1317-1338) and May 21, 2026, (1339-1359) on the grounds that follows:

1. On May 20, 2026, and on May 21, 2026, Public Counsel issued a series of data requests numbered 1317-1338 & 1339-1359, respectively, primarily designed to explore the accuracy of Liberty’s sales tax and franchise fee/tax charges to its retail customers. Copies of both sets of data requests are attached.

2. On May 22, 2026, Liberty raised the following objections:¹

Liberty objects to OPC data requests 1317-1359 on the basis that they are overly broad, unduly burdensome, and not proportional to the needs of the case considering the totality of the circumstances, particularly since the same requests were served in the investigation docket (Case No. OO-2025-0233).

Liberty also objects to OPC data requests 1317-1359 as they were served beyond the discovery cutoff date in this rate case docket; and, in this rate case docket, seek information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence.

3. As this Commission knows, on March 6, 2026, Liberty filed tariff sheets designed to implement three sets of rate increases bearing an effective date of April 5, 2026. As part of a March 9, 2026, order the Commission suspended the tariff sheets 60 days until June 4, 2026. On

¹ A copy of the objection is attached.

May 4, 2026, in response to a Commission Staff request, the Commission suspended the tariff sheets for an additional 30 days from June 4, 2026, to July 4, 2026.

4. In its January 14, 2026, *Report and Order* in this case, within its ordering paragraphs, the Commission ordered,

Except as modified by the Supplemental Stipulation, the Global Stipulation filed on October 6, 2025, is approved in its entirety. The signatories of the Global Stipulation shall comply with its terms. A copy of the Global Stipulation is attached to this order.

5. The October 6, 2025, Global Stipulation, which Public Counsel opposed, includes the following provisions:

6. **Customer First Performance Metrics.** The Parties will confer on the appropriate and reasonably achievable monthly normalized performance metrics and targets in the separate investigation and reach agreement by May 31, 2026. The performance metrics should be related to billing accuracy, billing timeliness, number of estimated bills, call center responsiveness, and customer experience index. The term “normalized” shall mean the exclusion of certain extraordinary events that occur from time to time, which (1) are beyond the control of the utility such as an act of nature, and (2) may affect the utility’s ability to meet the performance metrics. Upon the occurrence of an extraordinary event, Empire shall document the event and its impact on the performance metrics. The normalized performance metrics will be filed with the Commission until the Company achieves agreed upon performance metrics, compliance with Commission rules, and the Commission approved Empire tariff for at least 12 consecutive months, or as otherwise agreed to by the parties.

7. **Customer First Regulatory Asset.** Only after meeting the monthly normalized Customer First Performance Metrics, and only in those months where the Company has met the monthly normalized Customer First Performance Metrics, shall the Company begin recording a monthly amount in a regulatory asset account equal to the rate of return that would have been earned on the asset balance had it been included in rate base in the amount of \$1,145,863 (\$13,750,356/12). Empire shall file in the ER-2024-0261 docket a notice of compliance and notice of deferral for each month it has met the monthly normalized Customer First Performance Metrics. The amounts are subject to review and recovery in a future rate case.

6. Public Counsel first saw Liberty’s response to Staff’s report on its investigation of Liberty’s billing issues on May 8, 2026, when Liberty filed it in Case No. OO-2025-0233.

Liberty's response included the following statements which indicate to Public Counsel that, even now, Liberty may still have serious issues with the sales taxes and franchise fees/taxes that it is charging its retail customers:

Based on the recommendations by Grant Thornton, Liberty will implement improvements to its sales and use tax processes to further support accurate tax determination, compliance and reporting. This project commenced in the first quarter of 2026 and is expected to be completed in the fourth quarter of 2026. * * * *

* * * * Liberty is in the process of validating that the correct franchise fee rates are coded and applied within SAP, consistent with applicable franchise agreements and ordinances.

7. The Missouri Department of Revenue is charged with collecting local sales taxes. §§[32.085](#) and [32.087](#), RSMo. It also has an online map that shows composite sales tax rates by taxing jurisdiction it is required to maintain. [§32.310](#), RSMo.

8. Whether Liberty is collecting sales taxes and franchise fees/taxes accurately is relevant to both Customer First performance metrics and to when Liberty's base rates are to increase.

9. Public Counsel's inquiries through data requests into Liberty's processes for assessing sales taxes and franchise fees/taxes are reasonably calculated to find information about whether Liberty is collecting sales taxes and franchise fees/taxes accurately.

10. Public Counsel was unaware of the potential magnitude of Liberty's sales tax and franchise fee/tax issues and that they likely are ongoing before Liberty filed its May 8, 2026, response to Staff's investigation report in Case No. OO-2025-0233. Public Counsel began issuing data requests to Liberty to explore these likely issues as soon as it practicably could thereafter.

11. Given the impending May 31, 2026, date for agreed to Customer First performance metrics and the July 4, 2026, suspension date of Liberty's tariff filing with three sets of rate

increases, time is of the essence for obtaining and reviewing the information Public Counsel is seeking by these requests.

12. The Commission last spoke to data request response times in this case on April 10, 2025, when it ordered “After the filing of Surrebuttal testimony (September 15, 2025), the response time for data requests shall be five calendar days to provide the requested information, and two business days to object or notify that more than five calendar days will be needed to provide the requested information.” The Commission also ordered a discovery cutoff date of September 25, 2025, in that order; however, neither the parties nor the Commission contemplated then that the Commission would issue an unprecedented order requiring Liberty to satisfy certain customer billing criteria before Liberty’s rates would increase.

13. Regardless, unless the Commission extends the May 31, 2026, and July 4, 2026, dates, allowing Liberty more than the five days to respond to Public Counsel’s data requests will prohibit Public Counsel from the opportunity to offer meaningful input into Customer First Performance Metrics, and likely to whether Liberty’s general rates tariff should be further suspended.

Wherefore, the Office of Public Counsel requests the Commission expeditiously to overrule Liberty’s objections to Public Counsel’s data requests nos. 1317-1359 and, if the Commission does not extend the May 31 and July 4, 2026, dates, to direct Liberty to answer those data requests forthwith.

Respectfully,

/s/ Nathan Williams

Nathan Williams
Chief Deputy Public Counsel
Missouri Bar No. 35512

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 27th day of May 2026.

/s/ Nathan Williams

**BEFORE THE PUBLIC SERVICE COMMISSION
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In the Matter of the Request of The Empire)	
District Electric Company d/b/a Liberty for)	
Authority to File Tariffs Increasing Rates for)	Case No. ER-2024-0261
Electric Service Provided to Customers in its)	
Missouri Service Area)	

OBJECTIONS TO OPC DATA REQUESTS

On May 20, 2026, the Office of the Public Counsel (“OPC”) served data requests 1317-1338 herein; and on May 21, 2026, OPC served data requests 1339-1359 herein. For reference, the two sets of data requests are attached hereto.

OBJECTIONS: The Empire District Electric Company d/b/a Liberty (“Liberty” or “Company”) objects to OPC data requests 1317-1359, in total, on the bases set out herein. OPC served identical sets, with the exception of the data request numbers, in Case No. OO-2025-0233 (the investigation docket).

Although the Commission’s default 20-day response time is applicable to the investigation docket, OPC requests that each set of data requests in this rate case docket be answered by Liberty within five calendar days. Pursuant to the *Order Setting Updated Procedural Schedule and Assignment of Exhibit Numbers*, issued April 10, 2025, after the filing of surrebuttal testimony (September 15, 2025), the response time for data requests in the rate case shall be five calendar days to provide the requested information and two business days to object or notify that more than five calendar days will be needed to provide the requested information. That same order also provides a “Cutoff for Discovery, Responses, and Depositions” of September 25, 2025.

Liberty objects to OPC data requests 1317-1359 on the basis that they are overly broad, unduly burdensome, and not proportional to the needs of the case considering the totality of the circumstances, particularly since the same requests were served in the investigation docket (Case

No. OO-2025-0233). Liberty also objects to OPC data requests 1317-1359 as they were served beyond the discovery cutoff date in this rate case docket; and, in this rate case docket, seek information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence.

/s/ Diana C. Carter
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Phone: (573) 289-1961
E-Mail: Diana.Carter@LibertyUtilities.com

Dated: May 22, 2026

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

In the Matter of the Request of The Empire)
District Electric Company d/b/a Liberty for)
Authority to File Tariffs Increasing Rates) Case No. ER-2024-0261
for Electric Service Provided to Customers) Tariff No. JE-2025-0069
In its Missouri Service Area)

PUBLIC COUNSEL DATA REQUEST NOS. 1317-1338

The Office of Public Counsel (Public Counsel) hereby presents the following Data Requests to Liberty pursuant to Commission Rule 20 CSR 4240-2.090. Public Counsel asks that Liberty respond to these requests within 5 calendar days as required by the Commission-ordered procedural schedule, as corrected. Please provide electronic responses to the following: opcservice@opc.mo.gov, John.Riley@opc.mo.gov, manzell.payne@opc.mo.gov, angela.schaben@opc.mo.gov and nathan.williams@opc.mo.gov. Each of these data requests is continuing in nature and requires supplemental responses as soon as further or different information is obtained that is responsive to it.

DEFINITIONS

As used herein, the words “document” or “documents” include any original and all copies of any written, printed, typed, electronically stored, or graphic matter of any kind or nature, however produced or reproduced, now in your possession, custody or control, or in the possession, custody or control of your agents, representatives, employees of you or any and all persons acting in your behalf, including documents at any time in the possession, custody or control of such individuals or entities, or known by you to exist.

DATA REQUESTS

1317. Is Liberty presently being audited by the State of Missouri (Department of Revenue) for the accuracy of its Missouri sales tax returns for electric service? If so, what

is the audit period? If not, when did the State of Missouri last audit Liberty’s Missouri sales tax returns for electric service, and what was the period audited?

1318. Is Liberty presently being audited by the State of Kansas for the accuracy of its Kansas sales tax returns for electric service? If so, what is the audit period? If not, when did the State of Kansas last audit Liberty’s Kansas sales tax returns for electric service, and what was the audited period?

1319. Is Liberty presently being audited by the State of Oklahoma for the accuracy of its Oklahoma sales tax returns for electric service? If so, what is the audit period? If not, when did the State of Oklahoma last audit Liberty’s Oklahoma sales tax returns for electric service, and what was the audited period?

1320. Is Liberty presently being audited by the State of Arkansas for the accuracy of its Arkansas sales tax returns for electric service? If so, what is the audit period? If not, when did the State of Arkansas last audit Liberty’s Arkansas sales tax returns for electric service, and what was the audited period?

1321. See the Missouri Department of Revenue’s website link to the January 2026 sales and use tax table run of November 14, 2025—<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdor.mo.gov%2Fpdf%2Frates%2F2026%2Fjan2026.xlsx&wdOrigin=BROWSELINK> which includes the following different composite Missouri sales tax rates applicable within the City of Joplin, Missouri, during January 2026:

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate
JOPLIN JASPER COUNTY	37592-097-000	8.7250%
JOPLIN JASPER COUNTY 1717 MARKET PLACE TDD	37592-097-001	8.8500%
JOPLIN JASPER COUNTY 510 RANGELINE CID	37592-097-003	9.7250%
JOPLIN JASPER COUNTY JOPLIN SPORTS FACILITY CID	37592-097-004	9.7250%
JOPLIN JASPER COUNTY 1717 MARKET PLACE TDD JOPLIN SPORTS FACILITY CID	37592-097-005	9.8500%

JOPLIN NEWTON COUNTY	37592-145-000	8.9750%
JOPLIN NEWTON COUNTY HIGHWAY 166 CID	37592-145-001	9.9750%
JOPLIN NEWTON COUNTY HOPE VALLEY CID	37592-145-002	9.9750%
JOPLIN NEWTON COUNTY 32ND STREET PLACE CID	37592-145-003	9.9750%
JOPLIN NEWTON COUNTY 32ND STREET THEATRE CID 32ND STREET PLACE CID	37592-145-004	10.9750%

1322. What are each of the different composite Missouri sales tax rates that Liberty applied to its retail sales of electric service that it made within the city limits of the City of Joplin, Missouri, during January 2026?

1323. How did Liberty determine the correct composite Missouri sales tax rate to apply to each retail sale of electric service it made within the city limits of the City of Joplin, Missouri, during January 2026?

1324. For sales of electricity to retail customers Liberty made at service locations within the city of Joplin, Missouri, during January of 2026, what composite sales tax rates did Liberty use, and how did it determine the sales tax rate it applied based on the customer's service location?

1325. What vendor(s) does Liberty Utilities currently use to administer sales tax assessments and remittance in its electric service areas.

1326. Please provide a copy of each and every sales/use tax remittance form filed with the Missouri Department of Revenue for the period January 2025 through current.

1327. How does Liberty Utilities record the 2% discount (vendor allowance) allowed by the Department of Revenue for the timely remittance of the monthly sales tax payments? What account is used to record this amount?

1328. Provide for each sales tax filing period a detailed explanation of the internal control deficiencies that allowed sales tax to be misapplied, inaccurately calculated, or assigned to incorrect taxing jurisdictions for the sales tax returns for the period January 2023 to current. Include all known contributing factors and the dates these deficiencies were first identified.

1329. Provide for each franchise fees/taxes filing period a detailed explanation of the internal control deficiencies that allowed franchise fees/taxes to be misapplied, inaccurately calculated, or assigned to incorrect taxing jurisdictions for the franchise fees/taxes returns for the period January 2023 to current. Include all known contributing factors and the dates these deficiencies were first identified. (Note that the city of Bolivar has two franchise-related fees/taxes).

1330. Describe each and every process (step-by-step), methodology, and tool Liberty Utilities uses to validate the assignment of customer tax locations (e.g., geocoding tools, jurisdiction-mapping systems, tax-rate databases) for the period January 2023 to current. Provide documentation of all validation checks and update intervals. For each and every change made to a process (step-by-step), methodology, and/or tool used during the specified time period, identify the change, and when, and why it was made.

1331. Identify and describe in detail each and every system error, configuration defect, and mapping failure related to the transition to SAP or any other billing system that resulted in tax-related miscalculations for the period January 2023 to current. Provide each and every corrective-action plan, timeline, and resolution status.

1332. Provide the complete root-cause analysis for each and every inaccuracy in Liberty Utilities' sales/use tax and franchise-fee/tax filings that occurred in the period January 2023 to current. Include detailed findings, responsible systems or departments, identified risk exposure, and recommendations.

1333. Describe in detail Liberty Utilities' methodology for calculating and issuing retail customer refunds related to sales tax, and to franchise fees/taxes, including how interest is computed and applied. Provide supporting workpapers for each tax-related refund event for the period January 2023 to current.

1334. Identify each and every external third-party vendor, software provider, consultant, and auditor utilized for sales tax determinations, management, reverse audits, refund recovery, and compliance for the period January 2023 to current. Provide detailed descriptions of services, contract scopes, and oversight measures.

1335. For the time period January 2023 to current, explain in detail how Liberty Utilities ensured alignment between sales tax and franchise fee/tax-related adjustments (including refunds) and its regulatory accounting treatment, such as RAC/PTR accounts or other Commission-approved mechanisms. Include all internal policies governing such processes.

1336. For the time period January 2023 to current, describe in detail Liberty Utilities' quality assurance procedures used to verify the accuracy of municipal franchise-fee/tax rates,

state sales-tax rates, and jurisdictional boundaries applied to electric customers. Include sample audit checklists or testing protocols.

1337. For the time period January 2020 to current, explain in detail each and every monitoring, testing, and compliance activity implemented to prevent recurrence of past sales and franchise fee/tax-billing errors, including any software system enhancements, training initiatives, and additional controls deployed after sales and franchise fee/tax issues reported in New York (Case Numbers 20-W-0654 & 21-W-0356) and/or Missouri (Case Number OO-2025-0233) investigations.

1338. Provide a Missouri tax jurisdiction-level reconciliation of sales tax and franchise-fee/tax amounts for the last three calendar years and by month from January 1, 2026, to current, including:

- a. Amounts billed
- b. Amounts collected
- c. Amounts remitted
- d. Any adjustments or refunds issued
- e. Any remaining liabilities or outstanding reconciliations

Submitted May 20, 2026, by John Riley

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Authority to File Tariffs Increasing Rates) Case No. ER-2024-0261
for Electric Service Provided to Customers) Tariff No. JE-2025-0069
In its Missouri Service Area)

PUBLIC COUNSEL DATA REQUEST NOS. 1339-1359

The Office of Public Counsel (Public Counsel) hereby presents the following Data Requests to Liberty pursuant to Commission Rule 20 CSR 4240-2.090. Public Counsel asks that Liberty respond to these requests within 5 calendar days as required by the Commission-ordered procedural schedule, as corrected. Please provide electronic responses to the following: opcservice@opc.mo.gov, John.Riley@opc.mo.gov, manzell.payne@opc.mo.gov, angela.schaben@opc.mo.gov, and nathan.williams@opc.mo.gov. Each of these data requests is continuing in nature and requires supplemental responses as soon as further or different information is obtained that is responsive to it.

DEFINITIONS

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DATA REQUESTS

1339. During the period January 1, 2026, to present, what franchise fee/tax rates did/is Liberty imposing on its retail sales of electricity in the city of Bolivar, Missouri?

1340. What are the City of Bolivar, Missouri, ordinances which imposed franchise fee/tax rates on Liberty's retail sales of electricity in the city of Bolivar, Missouri during the period January 1, 2026, to present?

1341. Are the following accurate copies of City of Bolivar, Missouri, ordinances in effect starting before January 1, 2026, and continuing thereafter?

Section 730.020. Rental For Use Of Streets, Etc., To Utility Companies.

[R.O. 2009 § 730.020; R.O. 2007 § 760.020; Ord. No. 340 §§ 1 – 7, 11-2-1943]

A. Any public utility company whose franchise for the use of the streets, avenues, alleys or other public places in the City of Bolivar for the purposes of maintenance and operating its distribution system expires, shall, after such expiration and until this Section is repealed or otherwise modified, pay to the City of Bolivar, as rental for such use thereof, five percent (5%) of its gross monthly revenues derived from the sale of its products or service within the City of Bolivar, so long as it continues, after the expiration of such franchise, to use such streets, avenues, alleys or public places for such purposes.

B. Such rentals shall be payable monthly.

C. It shall be the duty of the City Clerk to collect such monthly rentals and same, when collected, shall become part of the General Revenue Fund of the City of Bolivar.

D. It shall be the duty of every such public utility to furnish the City Clerk with a true and correct statement of the amount of its gross monthly revenues, and if it fails to do so within ten (10) days after demand, in writing, then its right to continue to so use the public streets, avenues, alleys or other public places in the City of Bolivar may be terminated by ordinance.

E. Upon the passage of such terminating ordinance, it shall be the duty of the City Clerk to forthwith deliver to such public utility company at its office or usual place of business in Bolivar, Missouri, and to the person in charge thereof a certified copy of such terminating ordinance.

F. Thirty (30) days after the delivery of such terminating ordinance to such public utility company, its right to continue to use the streets and other public places of the City of Bolivar for the purposes of maintaining and operating its distribution system shall cease and terminate.

G. It shall be unlawful for such public utility company to use the streets and other public places of the City of Bolivar for the purposes of maintaining and operating its distribution system after the expiration of thirty (30) days from the delivery of such terminating

ordinance as herein provided, and each day of the use of the streets and other public places of the City of Bolivar for such purposes after thirty (30) days from the delivery of such terminating ordinance to such public utility company shall constitute a separate offense and shall be punished by a fine of ten dollars (\$10.00) per day.

[Section 730.025. Establishing A License And Occupation Tax.](#)

[R.O. 2009 § 730.025; R.O. 2007 § 750.040; Ord. No. 886 §§ 1 – 7, 12-13-1984]

A. Every light and power company, their successors and assigns, generating, manufacturing, selling, distributing, transmitting, supplying and furnishing electricity, electric power, electric energy and electric service ("licensee") in the City of Bolivar, Missouri, shall, for the privilege of doing business and engaging in said occupation therein, pay to the City of Bolivar a license and occupation tax.

B. The license and occupation tax herein provided shall be a sum equal to 1.961 percent of the gross receipts derived from the transaction of licensee's business within the City of Bolivar.

[Ord. No. 3758, 7-26-2022; Ord. No. 3775, 9-14-2022¹¹]

[1] *Editor's Note: Reaffirmation of the City's gross receipts tax.*

C. Gross Receipts Defined.

1. The term "gross receipts," when used, shall mean:

a. Except as otherwise provided in Subsection (C)(2) hereof, all monies collected and received by licensee from the manufacture, distribution and sale of electric power and energy to all of licensee's customers within the present and future boundaries of the City of Bolivar served under rate schedules as now or hereafter approved by the Missouri Public Service Commission for residential, commercial and industrial service having a reserve capacity of forty (40) kilowatts or less, before any deductions are made therefrom by the licensee for any expenses, costs or charges of any kind.

b. All monies collected and received by licensee from the sale or lease of goods and products to all of licensee's customers within the present and future boundaries of the City of Bolivar, before any deductions are made therefrom by the licensee for any expenses, costs or charges of any kind.

2. "Gross receipts" shall not include:

a. Late charges and interest collected and received by licensee.

b. All monies collected and received by licensee from the following customers of licensee:
None.

D.Light And Power Company Defined. The term "light and power company," when used in this Chapter shall mean every occupation, company, association, firm and individual which is an "electrical corporation" owning and operating an "electric plant" as a "public utility" within the meaning of and as defined in the Missouri Public Service Commission Law, Chapters 386 and 393, RSMo.

E. The licensee shall pay the tax herein provided (monthly), said tax to be computed upon the basis of gross receipts collected and received by licensee which are subject to said tax from the first day through the last day of each month during which licensee is doing business and engaged in said occupation, beginning on December 13, 1984.

F. The exact date after the end of each month on which licensee shall pay the tax herein provided, the form and contents of reports filed by licensee with the City of Bolivar showing the gross receipts which are subject to said tax and the date on which said reports are due shall be as mutually agreed upon by the City of Bolivar and the licensee.

G.The license and occupation tax herein provided shall be in addition to all other taxes, payments or fees now or hereafter required by law or ordinance.

Section 730.030. Violations And Penalties.

[R.O. 2009 § 730.030; R.O. 2007 § 760.030; Ord. No. 340 § 8, 11-2-1943]

Any officer or representative of any public utility in charge of its office in the City of Bolivar, Missouri, who shall fail or refuse to comply with the provisions of Section 730.020 of this Chapter shall be deemed guilty of an ordinance violation and upon conviction thereof in the Municipal Court shall be subject to a fine of not less than five dollars (\$5.00) nor more than one hundred dollars (\$100.00) or imprisonment in the City Jail for not more than ninety (90) days or both such fine or imprisonment.

Section 730.040. Enforcement Of Chapter.

[R.O. 2009 § 730.040; R.O. 2007 § 760.040; Ord. No. 340 § 9, 11-2-1943]

The Mayor and City Attorney are authorized to take appropriate legal steps for enforcing this Chapter by civil action in any court of competent jurisdiction.

1342. When did Liberty begin collecting the 1.961 percent of the gross receipts required by Bolivar, Missouri, ordinance Section 730.025.B.?

1343. Is Liberty currently collecting the 1.961 percent of the gross receipts required by Bolivar, Missouri, ordinance Section 730.025.B.?

1344. When did Liberty's most recent franchise for the use of the streets, avenues, alleys or other public places in the City of Bolivar for the purposes of maintenance and operating its distribution system expire?

1345. When did Liberty begin collecting the five percent (5%) of its gross monthly revenues required by Bolivar, Missouri, ordinance Section 730.020.A.?

1346. Has Liberty applied the correct Missouri composite sales tax rate to each and every retail sale of electricity it has made in the state of Missouri since January 1, 2026? If not, identify when and in detail why it did not together with the number of affected sales and a quantification of the sales tax impact for each instance of why.

1347. How does Liberty track sales tax exemptions?

1348. How through its sales tax assessment process does Liberty address Missouri retail sales of electricity which are exempt from one or more sales tax (state, county, municipal, tax district(s))?

1349. On page seven of its May 8, 2026, response to Staff investigation report filed in Case No. OO-2025-0233 where Liberty says it is responding to Staff's third recommendation, Liberty states that it identified sales tax issues "[s]ince the implementation of SAP." When did Liberty implement SAP?

1350. Did any of the sales tax issues Liberty identified since its implementation of SAP, as Liberty states in its May 8, 2026, response (p. 7, 3rd Staff recommendation) to Staff's investigation report filed in Case No. OO-2025-0233, predate Liberty's implementation of SAP? If so, which?

1351. What are each and every one of the sales tax issues Liberty identified since its implementation of SAP?

1352. Has Liberty resolved are each and every one of the sales tax issues Liberty identified since its implementation of SAP?

1353. If Liberty overcollects sales tax from an electric retail customer what is Liberty's process for refunding the overcollected amount to that customer? Does Liberty include carrying costs for the time between when it overcollects and when it refunds?

1354. If Liberty overcollects franchise fee/tax from an electric retail customer what is Liberty's process for refunding the overcollected amount to that customer? Does Liberty include carrying costs for the time between when it overcollects and when it refunds?

1355. On page seven of its May 8, 2026, response to Staff investigation report filed in Case No. OO-2025-0233 where Liberty says it is responding to Staff's third recommendation, in the first paragraph of its response Liberty states:

Liberty already has undertaken measures to facilitate improved processes and to verify that the SAP billing system is designed and configured with accurate sales tax and franchise fee inputs. Even so, Liberty agrees it should continue to take steps to further improve its sales and use tax process to support the accuracy of its sales tax and franchise fee charges.

Please identify and describe in detail each and every measure Liberty has undertaken "to facilitate improved processes and to verify that the SAP billing system is designed and configured with accurate sales tax and franchise fee inputs," and what additional steps it should take "to further improve its sales and use tax process to support the accuracy of its sales tax and franchise fee charges."

1356. As part of its response to subpart 4 of data request 59 Staff issued to Liberty in Case No. OO-2025-0233, Liberty stated, "In order to remit the appropriate franchise fees to each jurisdiction, Liberty relies on both the customer to provide us with their correct address and for our system to track and account for it correctly." Is not the point of sale where the customer interconnects with Liberty's system—generally at Liberty's meter? Does Liberty not know the spatial coordinates of each of its AMR electric meters? Why does Liberty rely on its customers to provide a correct service address when Liberty owns and has its facilities at that point of service interconnection?

1357. As part of its response to subpart 4 of data request 59 Staff issued to Liberty in Case No. OO-2025-0233, Liberty stated that it has identified and resolved sales tax issues primarily "relate[d] to customer addresses that border the inside and outside of a particular city limit." Is not the point of sale where the customer interconnects with Liberty's system—generally at Liberty's meter? Does Liberty not know the spatial coordinates of each of its AMR electric meters? Why does Liberty rely on its customers to provide a correct service address when Liberty owns and has its facilities at that point of service interconnection?

1358. As part of its response to subpart 4 of data request 59 Staff issued to Liberty in Case No. OO-2025-0233, Liberty stated, "In Missouri, there are different sales tax rates for commercial/industrial customers versus residential customers." Where can these differences in sales tax rates be found? What is the source of these differences—state sales tax, county sales tax, municipal sales tax, etc.?

1359. Explained in detail, what process did Liberty employ to select Thomson Reuters OneSource Tax Determination for assessing Liberty's retail customers' sales taxes and when did it initiate and end that process?

Submitted May 21, 2026, by John Riley