

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request by FLORIDA WATERWORKS )	DOCKET NO. 860184-PU
ASSOCIATION for investigation of )	
proposed repeal of Section 118(b), )	ORDER NO. 21818
Internal Revenue Code (Contributions- )	
in-aid-of-Construction) )	ISSUED: 9-5-89
)	

ORDER GRANTING PETITION TO INTERVENE

BY THE COMMISSION:

By Order No. 16971, issued December 18, 1986, this Commission authorized corporate water and sewer utilities to elect to "gross-up" contributions-in-aid-of-construction (CIAC) in order to offset the tax impact of an amendment to Section 118(b), Internal Revenue Code, under the Tax Reform Act of 1986. To date, forty-four water and/or sewer utilities have elected to implement such a gross-up.

By Order No. 21266, issued May 22, 1989, this Commission proposed to establish guidelines to control the collection of taxes on CIAC. On June 12, 1989, a number of substantially affected persons filed protests to Order No. 21266. This case is currently scheduled for an administrative hearing on April 26 and 27, 1990, with a prehearing conference to be held on April 12, 1990.

On June 30, 1989, Rolling Oaks Utilities, Inc. (Rolling Oaks) filed a petition to intervene in this proceeding. According to Rolling Oaks' petition, it is a water and sewer utility regulated by this Commission that has been authorized to implement the gross-up. Rolling Oaks argues further that, the Commission's proposed action, if implemented, will result in additional annual expense to Rolling Oaks to prove its need for the gross-up and may result in its being denied the opportunity to gross-up.

Based upon its petition, it appears that Rolling Oaks' substantial interests are subject to determination or will be affected by this proceeding. Rolling Oaks' petition to intervene is, therefore, granted.

Accordingly, it is

ORDERED by the Florida Public Service Commission that Rolling Oaks Utilities, Inc.'s petition to intervene is hereby granted. It is further

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ORDERED that all parties to this proceeding shall furnish copies of all testimony, exhibits, pleadings and any other documents which may be hereinafter filed in this proceeding to: Rolling Oaks Utilities, Inc., c/o F. Marshall Deterding, Esquire, Rose, Sundstrom & Bentley, 2548 Blairstone Pines Drive, Tallahassee, Florida 32301.

By ORDER of the Florida Public Service Commission this 5th day of September, 1989.

  
STEVE TRIBBLE, Director  
Division of Records and Reporting

( S E A L )

RJP

NOTICE OF FURTHER PROCEEDINGS OR 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.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by

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the Commission; or 3) 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. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.