

VOTE SHEET

NOVEMBER 4, 1997

RE: DOCKET NO. 931141-WS - Petition to gross-up contributions in aid of construction (CIAC) in Broward County for related tax impact, by Parkland Utilities, Inc.

Issue 1: Should Parkland Utilities, Inc. be required to refund excess gross-up collections for the tax years March 1 through December 31, 1994 and January 1 through December 31, 1995?

Recommendation: Yes. Parkland Utilities should refund a total of \$268,457 to the contributors that paid gross-up during the tax years March 1 through December 31, 1994 and January 1 through December 31, 1995, for gross-up collected in excess of the tax liability resulting from the collection of taxable CIAC. Further, all gross-up monies collected during these periods should be refunded to the contributors of those monies with interest. The utility should refund \$79,612 for the 1994 tax year and \$188,845 for the 1995 tax year. The refunds should be completed within six months of the effective date of this Order. The utility should submit copies of canceled checks, credits applied to monthly bills, or other evidence which verifies that the refunds have been made, within 30 days from the date of refund. Within 30 days from the date of the refund, the utility should also provide a list of unclaimed refunds detailing the contributors and the amounts, and an explanation of the efforts made to make the refunds.

DEFERRED

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

REMARKS/DISSENTING COMMENTS:

Staff to advise

DOCUMENT NUMBER-DATE

11436 NOV-56

FPSC-RECORDS/REPORTING

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Issue 2: Should the docket be closed?

Recommendation: No. Upon expiration of the protest period, this docket should remain open pending verification of the refunds. Staff should be granted administrative authority to close the docket upon verification that the refunds have been completed.