

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** May 2, 2018

**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk

**FROM:** Marissa Friedrich, Public Utility Analyst I, Division of Economics *MF SH*

**RE:** Docket No. 20180059-WS – Application for approval of tariff for the gross-up of CIAC in Escambia County, by Peoples Water Service Company of Florida, Inc.

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Please add the attached notice to the docket file referenced above.

RECEIVED - FPSC  
2018 MAY -2 PM 1:30  
COMMISSIONER  
CLERK

## **NOTICE**

**To Property Owners Requesting Service  
From Peoples Water Service Company of Florida, Inc.  
April 23, 2018**

### **Gross-Up of Service Availability Charges and Contributed Property**

Congress has passed and the President has signed the Tax Cuts and Jobs Act, effective January 1, 2018, which, among other things, removes the exemption from federal income taxes for contributions-in-aid-of-construction ("CIAC"). On April 20, 2018, the Florida Public Service Commission approved a tariff for the gross-up of CIAC in order to recover the federal and state corporate income taxes associated with those contributions. Upon the effective date of the utility's tariff, the utility may gross-up cash service availability charges and property contributions in aid of construction. The tariff should be effective for connections made on or after the stamped approval date on the tariff sheet, which will be five days from the date of this notice. If you have any questions about these charges, please contact the utility at 850-455-8552.