Docket No. 20220053-EI – Petition for limited proceeding to address base rates and charges to reflect the impact of the 2021 temporary state income tax rate reduction, by Tampa Electric Company.

Issue 1: Should the Commission approve Tampa Electric Company's calculation of the total revenue requirement reduction of $6,198,225 associated with the state corporate income tax rate of 3.535 percent for 2021 and the true-up of the estimated excess accumulated deferred state income taxes that were previously calculated as of December 31, 2018 and order the Company to include the revenue requirement reduction in its 2021 Energy Conservation Cost Recovery Clause true-up filing to be filed in the spring of 2022?

Recommendation: Yes. Staff recommends the Commission approve Tampa Electric Company's calculation of the total revenue requirement reduction of $6,198,225 associated with the state corporate income tax rate of 3.535 percent for 2021 and the true-up of the estimated excess accumulated deferred state income taxes that were previously calculated as of December 31, 2018 and order the Company to include the revenue requirement reduction in its 2021 Energy Conservation Cost Recovery Clause true-up filing to be filed in the spring of 2022.
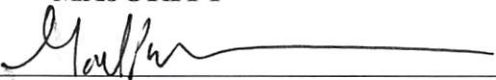
APPROVED

COMMISSIONERS ASSIGNED: **All Commissioners**

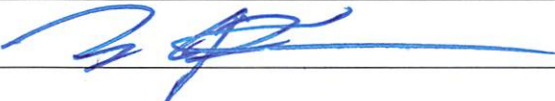**COMMISSIONERS' SIGNATURES**

MAJORITY   **DISSENTING**

REMARKS/DISSENTING COMMENTS:

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(Continued from previous page)

Issue 2: Should this docket be closed?
Recommendation: Yes. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, this docket should be closed upon the issuance of a consummating order.

APPROVED