

Notice of Development of Rulemaking

PUBLIC SERVICE COMMISSION

RULE NO: RULE TITLE

Rule 25-14.004 Effect of Parent Debt on Federal Corporate Income Tax

PURPOSE AND EFFECT: To update and clarify the rule language.

Undocketed

SUBJECT AREA TO BE ADDRESSED: The assessment of tax expense in rate-making for electric, gas, water, and wastewater industries.

RULEMAKING AUTHORITY: 350.127(2), Florida Statutes

LAW IMPLEMENTED: 366.05(1), 367.121(1)(a), Florida Statutes

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE ISSUE OF THE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Susan Sapoznikoff, Florida Public Service Commission, Office of the General Counsel, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, (850) 413-6630, Susan.Sapoznikoff@psc.state.fl.us.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

## Notices Submitted to/Confirmed by Administrative Code & Register Staff

[Notices Confirmed by ACR](#)

### Notices Submitted to ACR

ID	Rule No./ Organization	Rule Title	Section	Issue	Date
<a href="#">27255077</a>	25-14.004	Effect of Parent Debt on Federal Corporate Income Tax	Rule	6/23/2023 Vol. 49/122	6/22/2023

### Notices Confirmed by ACR

ID	Rule No./ Organization	Rule Title	Section	Issue	Date
None					