

NOTICE OF DEVELOPMENT OF RULEMAKING

PUBLIC SERVICE COMMISSION

RULE NO.: RULE TITLE:

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

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

Docket No. 20240019-PU

SUBJECT AREA TO BE ADDRESSED: The assessment of tax expense in ratemaking for electric, gas, water, and wastewater utilities.

RULEMAKING AUTHORITY: 350.127(2), F.S.

LAW IMPLEMENTED: 366.05(1), 367.121(1)(a), F.S.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: Wednesday, April 22, 2026, 9:30 a.m.

PLACE: Betty Easley Conference Center, Room 148, 4075 Esplanade Way, Tallahassee, FL 32399-0850.

One or more Commissioners may be in attendance and participate in the workshop. In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this workshop should contact the Office of Commission Clerk no later than five days prior to the workshop at 2540 Shumard Oak Boulevard., Tallahassee, Florida 32399-0850 or (850)413-6770 (Florida Relay Service, 1(800)955-8770 Voice or 1(800)955-8771 TDD). Assisted Listening Devices are available upon request from the Office of Commission Clerk, Gerald L. Gunter Building, Room 152.

THE CONTACT PERSON FOR THIS RULE DEVELOPMENT WORKSHOP IS: Zachary Bloom, telephone number (850) 413-6524, email address zbloom@psc.state.fl.us; and Susan Sapoznikoff, telephone number (850) 413-6630, email address susan.sapoznikoff@psc.state.fl.us.

A copy of the agenda and materials for the workshop will be placed in Docket No. 20240019-PU and posted on the Commission's website, www.floridapsc.com, under the Rule Development link by no later than Wednesday, April 15, 2026.

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Published Notices

ID	Rule No./ Organization	Rule Title	Section	Issue	Date
30726513	25-14.004	Effect of Parent Debt on Federal Corporate Income Tax	Rule	4/2/2026 Vol. 52/64	4/2/2026