

Decision No. 28636

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

Investigation upon the Commission's)
own motion to inquire into the effect :
upon the rates and operating expenses)
of Public Utilities of Federal War :
Taxes on income accrued and paid by)
the utility.)
-----)

Case No. 4731

ORIGINAL

ORDER OF DISMISSAL

At the beginning of the hearing in this proceeding the Commission announced that no rate reductions were contemplated in this proceeding and that the Commission was seeking information and facts from the utilities bearing upon the subject of this investigation and nothing more. While the phrase "War Taxes" is used in the title of the case, it was instituted primarily because of the magnitude, nature and effect of the excess profits tax.

Inasmuch as the excess profits tax has been repealed, effective January 1, 1946, a discussion of its possible treatment in ~~a rate proceeding~~ ^{this investigation} is of no avail.

IT IS ORDERED that this case be and it is hereby dismissed.

Dated at San Francisco, California, this 27th day of January, 1946.

Harold Cadman
Justice F. Cassens
Francis J. ...
...
James P. ...
Commissioners