

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS**

Advice Letter Cover Sheet

Utility Name: GOLDEN STATE WATER COMPANY

Date Mailed to Service List: 9/9/2022

District: ALL REGIONS

CPUC Utility #: 133 W

Protest Deadline (20th Day): 9/29/2022

Advice Letter #: 1886-W

Review Deadline (30th Day): N/A

Tier 1 2 3 Compliance

Requested Effective Date: 1/1/2021

Authorization

Rate Impact: \$0

Description: Update Rule No. 15 and Form No. 17 – to reflect the enactment of H.R. 3684, the Infrastructure Investment and Jobs Act

0%

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: Ronald Moore

Utility Contact: Nguyen Quan

Phone: (909) 394-3600 x 682

Phone: (909) 394-3600 x 664

Email: ronald.moore@gswater.com

Email: nguyen.quan@gswater.com

WD Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE

STAFF

COMMENTS

<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

APPROVED

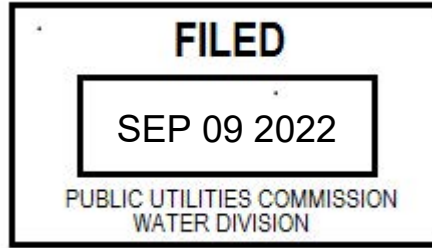
WITHDRAWN

REJECTED

Signature: _____

Comments: _____

Date: _____



September 9, 2022

Advice Letter No. 1886-W

(133 W)

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Golden State Water Company ("GSWC") hereby transmits the following tariff sheets applicable to its water operations:

<u>CPUC Sheet No</u>	<u>Title of Sheet</u>	<u>Canceling CPUC Sheet No.</u>
Revised No. 9109-W	Rule No. 15 Main Extensions Page 14	Revised No. 8228-W
Revised No. 9110-W	Rule No. 15 Main Extensions Page 15	Revised No. 8229-W
Revised No. 9111-W	Rule No. 15 Main Extensions Page 16	Revised No. 8230-W
Revised No. 9112-W	Form No. 17 Income Tax Component of Contribution Agreement Page 1	Revised No. 8242-W
Revised No. 9113-W	Form No. 17 Income Tax Component of Contribution Agreement Page 2	Revised No. 8243-W
Revised No. 9114-W	Table of Contents Page 6	Revised No. 9103-W
Revised No. 9115-W	Table of Contents Page 1	Revised No. 9108-W

Subject: Income Tax Component of Contribution Tax Factor Update

PURPOSE

GSWC is filing this advice letter (“AL”) in order to update its Tariff Rule No. 15 to reflect the effects of the November 15, 2021 enactment of H.R. 3684, the Infrastructure Investment and Jobs Act (“IIJA”) (Pub. L. No. 117-58), specifically Section 80601.

BACKGROUND

As stated in GSWC’s AL 1760-W (“1760-W”), filed November 30, 2018, effective January 1, 2018, in which GSWC updated its Income Tax Component of Contribution (“ITCC”) tax factors, the Tax Cuts and Jobs Act (“TCJA”) repealed subsections (b), (c), and (d) of Internal Revenue Code (“IRC”) Sec. 118 (“Sec. 118”), with the result that all Contributions in Aid of Construction (“CIAC”) and Advances in Aid of Construction (“AIAC”) (“Contributions”) became taxable for federal purposes, including those received for governmental-agency projects that were for the benefit of the public in general. As further stated in 1760-W, California has not conformed its law to reflect the TCJA changes to Sec. 118, with the result that two ITCC factors were set forth in 1760-W – one when a Contribution is subject to solely federal taxation and another when a Contribution is subject to both federal and California taxation. 1760-W also incorporated the TCJA reduction of the federal corporate tax rate from a formerly graduated rate with a top tax bracket of 35 percent to a flat tax rate of 21 percent.

TCJA replaced pre-TCJA subsections (b), (c), (d) of Sec. 118 with new subsections (b) and (c), and with former subsection (e) becoming new subsection (d). Not only did the amendments eliminate pre-TCJA’s “special rules for water and sewerage disposal utilities”, it expanded the exceptions of what is not included in the term “contribution to the capital of the taxpayer” by adding “any contribution by any governmental entity or civic group (other than a contribution made by a shareholder as such)” (“government grants”) to the one other exception (“any contribution in aid of construction or any other contribution as a customer or potential customer”).

IIJA Section 80601 restored, retroactively to apply to Contributions made after December 31, 2020, the pre-TCJA “special rules for water and sewerage disposal utilities” (“Special Rules”) by replacing the TCJA version of subsection (c) (“Regulations”, which stated, “The Secretary shall issue such regulations or other guidance as may be necessary or appropriate to carry out this section, including regulations or other guidance for determining whether any contribution constitutes a contribution in aid of construction.”¹) with an expanded version of pre-TCJA subsection (c). IIJA expanded the “special rules for water and sewerage disposal utilities” by adding a second amount that is included as an

¹ The U.S. Treasury Department did not issue any regulations regarding Sec. 118 during the four years, ten months, and twenty-four days between the enactment of TCJA on December 22, 2017 and the replacement of TCJA’s version of Section 118(c) with IIJA’s version of Section 118(c). The pre-TCJA and IIJA versions of Sec. 118 include a provision that the term “contribution in aid of construction” shall be defined by regulations prescribed by the Secretary.

amount of money or other property received from any person by a regulated public utility that provides water or sewerage disposal services in the term “contribution to the capital of the taxpayer” that is not included as gross income under the general rule of Sec. 118(a) as “a contribution to the capital of such utility by a governmental entity providing for the protection, preservation, or enhancement of drinking water or sewerage disposal services” (Sec. 118(c)(1)(A)(ii)). A change corresponding to this expansion of the Special Rules is found in the construction of Sec. 118(d) where the application of its statute of limitations provisions as they pertain to the expenditure rule of Sec. 118(c)(2) is limited by applying them to a contribution in aid of construction but not to a contribution to the capital of a qualified water or sewerage utility by a governmental entity providing for the protection, preservation, or enhancement of drinking water or sewerage disposal services.

GSWC herewith updates its Tariff Rule No. 15 to reflect the above-described IJJA amendments to Sec. 118, including in compliance with the Water Division’s February 1, 2022 memorandum (as corrected pursuant to its February 11, 2022 memorandum) requesting utilities to submit Tier 1 advice letters to bring their Tariff Rule No. 15 into compliance with Section 80601 of H.R. 3684. In doing so, GSWC provides the following additional background pertaining to California’s conformity, and extent thereof, to Sec. 118 that GSWC has considered in order to make its present update of its Tariff Rule No. 15.

As added by Ch. 604, Section 1, Laws 1991, to the California Corporation Tax Law (“CTL”), California Revenue and Taxation Code (“R&TC”) Section 24324 generally provided for Contributions to be excluded from taxable gross income for Contributions made on or after January 1, 1977 and before January 1, 1992. Subsequently, Ch. 698, Section 20, Laws 1992, added R&TC Sec. 24325 to the CTL as a conformity provision resulting in the CTL being conformed to Sec. 118 for Contributions made on or after January 1, 1992. California is known as a “fixed-date conformity” state. That is, California’s references and conformity to federal tax law are with respect to a specified date of federal tax law (R&TC Sec. 23051.5(a)(1)). The last time that California updated its specified date was pursuant to Ch. 359, Sec. 1, Laws 2015, effective September 30, 2015, to change the specified date to January 1, 2015 for taxable years beginning on or after January 1, 2015 (R&TC Sec. 17024.5(a)(1)(P)). Prior to TCJA’s amendment of Sec. 118., Sec. 118 had not been amended since August 20, 1996 when the Small Business Job Protection Act of 1996 (Pub. L. No. 104-188) added the “special rules for water and sewerage disposal utilities” that TCJA repealed. Given California’s current January 1, 2015 fixed-date conformity to the IRC, TCJA’s amendments to Sec. 118 were inapplicable for CTL purposes, as are IJJA’s amendments to it. As a result, the IJJA amendments involving government grants are inapplicable for CTL purposes. The Legislative Services Bureau of the Finance and Executive Services Division of the California Franchise Tax Board

communicated² its agreement with GSWC's conclusion on the extent of the CTL conformity to Sec. 118.

In summary, because there are three federal versions of Sec. 118 (pre-TCJA's, TCJA's, and IIJA's) relevant to the evolution of the ITCC federal tax factor in AL 1760-W and this filing, but only one version of Sec. 118 for California purposes (pre-TCJA's), the contrast (i.e., extent of conformity) between the federal and California versions of Sec. 118 does not simply revert to the federal pre-TCJA status, but rather changes to a comparison to the federal IIJA status. As explained, above, federal Sec. 118 continued to evolve with IIJA rather than simply revert to a purely pre-TCJA status.

As a result of pre-TCJA Sec. 118 being applicable for California purposes, and IIJA Sec. 118 being applicable for federal purposes, GSWC's update to its Tariff Rule No. 15 reflects the possibility of government grants being subject to the CTL even if they are not subject to federal income tax. Consequently, a California-state-only ITCC factor has replaced the federal-only ITCC factor in the table at E.3.a. of GSWC's Tariff Rule No. 15 to reflect an ITCC tax factor of 0.08 (8%) for government grants subject to California, but not federal, taxation. Given that (a) the U.S. Treasury has not issued any regulations on either the TCJA or IIJA versions of Sec. 118., (b) IIJA struck TCJA's version of Sec. 118(c) that provided for the Secretary of the Treasury to issue necessary or appropriate regulations or other guidance to carry out Sec. 118, (c) there exists no guidance with respect to current Sec. 118(c)(1)(A)(ii), and (d) the CTL is not conformed to Sec. 118(c)(1)(A)(ii), GSWC reserves the right to determine the applicable ITCC tax factor with respect to a government grant based on the facts and circumstances of the particular grant.

Because Tariff Form No. 17 makes reference to the ITCC in Tariff Rule No. 15, and was last updated in 1760-W in the context of TJCA, GSWC also updates its Tariff Form No. 17 coincident with updating its Tariff Rule No. 15. Tariff Rule No. 16 also makes reference to Tariff Rule No. 15 and incorporates the 0.28 (28%) ITCC tax factor in its tables. In the unlikely event that a government grant is applicable in the application of Tariff Rule No. 16, GSWC will make a determination as to whether the 0.08 (8%) ITCC tax factor should be applied in lieu of the 0.28 (28%) factor and is therefore not updating its Tariff Rule No. 16 coincident with updating its Tariff Rule No. 15.

TARIFF SHEET NOTATIONS

The changes with respect to the ITCC made in Rule No. 15, and Form No. 17, which are denoted with the Commission's standardized symbols, are consistent with the content of the Background section in this advice letter.

² by its March 17, 2022 e-mail to Wayne R. McDonald of GSWC's Tax Department

SUPPORTING WORKPAPERS

The calculation of the California-only ITCC tax factor, pursuant to Method 5, is provided to Commission staff (as Attachment A) as a supporting workpaper to this advice letter.

TIER DESIGNATION

This advice letter is submitted with a Tier 1 designation and shall have an effective date of January 1, 2021.

RESPONSE OR PROTEST

Anyone may submit a response or protest for this Advice Letter ("AL"). When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

1. The utility did not properly serve or give notice of the AL;
2. The relief requested in the AL would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
3. The analysis, calculations, or data in the AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding; or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require re-litigating a prior order of the Commission.

A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility.

A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

The Water Division ("WD") must receive a response or protest via email (**or** postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

Email Address:Water.Division@cpuc.ca.gov**Mailing Address:**

CA Public Utilities Commission
Water Division
505 Van Ness Avenue
San Francisco, CA 94102

On the same day the response or protest is submitted to WD, the respondent or protestant shall send a copy of the protest to Golden State Water Company at:

Email Address:regulatoryaffairs@gswater.com**Mailing Address:**

Golden State Water Company
Ronald Moore
630 East Foothill Blvd.
San Dimas, CA 91773

REPLIES

The utility shall reply to each protest and may reply to any response. Any reply must be received by WD within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division, within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

Sincerely,

/s/Ronald Moore

Ronald Moore

Regulatory Affairs Department

Golden State Water Company

- c: Jim Boothe, CPUC-Water Division
Jeremy Ho, CPUC-Water Division
Richard Rauschmeier, CPUC- Cal Public Advocates
Victor Chan, CPUC- Cal Public Advocates

Rule No. 15
Main Extensions

E. Income Tax Component of Contribution Provision

1. **General:** Pursuant to Decision 87-09-026, as modified by Decisions 87-12-028, 88-07-020, 91-04-068 and 96-10-037 and Resolution W-4263, all Contributions in Aid of Construction and Advances for Construction (collectively referred to as "Contributions") made to the Utility pursuant to its tariffs shall include a cost component to cover the Utility's estimated federal and California ("State") income tax liabilities resulting from such Contributions.

2. **Definitions**

a. **Contributions:** Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and income taxes thereon as provided to the Utility by a person or agency. The value of all Contributions shall be based on the Utility's estimates. Contributions shall consist of two components as follows:

- (1) Income Tax Component of Contribution ("ITCC"), and
- (2) The balance of the Contribution ("Balance of Contribution")

b. **Government Agency:** For purposes of administering this Rule, a Government Agency shall be a federal, state, county, or local government agency.

c. **Public Benefit:** Where, in the opinion of the Utility, a benefit to the public as a whole is clearly shown by the Government Agency making the Contribution for a project.

d. **Cost Estimates:** Cost estimates for utility-installed extensions, advances from developers, refunds, and job-specific estimates for competitive bidders shall include a tax component.

e. **Connection for Multiple Customers:** A connection where the connection or service line serves, or is designed to serve, more than one customer (e.g., where an apartment or office building is not treated as one customer).

f. **Connection for Fire Protection Services:** A connection where the purpose is solely for public or private fire protection services.

3. **Determination of ITCC**

a. The ITCC shall be calculated by multiplying the Balance of the Contribution received after December 31, 2020 by a tax factor ("ITCC factor") as follows:

(T)

(Continued)

(To be inserted by utility)

Advice Letter No. 1886-W
Decision No. _____

Issued By
R. J. Sprows
President

(To be inserted by P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

Rule No. 15
Main Extensions

E. Income Tax Component of Contribution Provision (cont'd)

Contributions subject to both federal and California taxation (customer connection fees that are <i>not</i> (a) Connections for Multiple Customers or (b) Connections for Fire Protection Services) (Determination that a customer connection fee [also known as a service lateral fee] is a Connection for Multiple Customers or a Connection for Fire Protection Services is reserved for the Utility to make.)	0.28 (28%)	(T)
Contributions by a governmental agency (aka "governmental entity") providing for the protection, preservation, or enhancement of drinking water services that is not gross taxable income for federal purposes but is gross taxable income for California purposes (Determination that a governmental agency Contribution is taxable for California purposes is reserved for the Utility to make.)	0.08 (8%)	

Contributions received prior to January 1, 2021 are subject to the applicable tax factors as previously approved by the California Public Utilities Commission. (T)

- b. The ITCC factors included herein are established using Method 5 as set forth in and pursuant to the Commission's Decision No. 87-09-026. Should the Internal Revenue Service ("IRS") deem Method 5 to be in violation of the tax normalization rules, any penalties, interest or taxes incurred by the Company shall be recovered through general rates or surcharges.
- c. An ITCC tax factor shall be adjusted for changes that would cause it to increase or decrease by five percentage points or more.

4. **Changes in Tax Liability**

In the event that the state of California enacts legislation to treat Contributions as taxable income to the Utility that California had previously treated as nontaxable income, the Utility may increase the amount it collects from the Contributor to include its estimate of the tax resulting therefrom. In the event that any such legislation is applied on a retroactive basis, the Utility may collect such tax for the retroactive period through general rates or surcharges. (T)

The Utility shall inform Applicant of the final cost of the installation of all services and the resulting ITCC thereon.

- 5. The Utility may accept a contractual promise to pay the federal and California components of the ITCC, including interest thereon, using an Agreement form filed with and approved by the Commission from a Government Agency required to make a Contribution pursuant to the tariffs where the Government Agency's project: (T)

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1886-W</u>	R. J. Sprows	Date Filed _____
Decision No. _____	President	Effective _____
		Resolution No. _____

Rule No. 15
Main Extensions

E. Income Tax Component of Contribution Provision (cont'd)

- a. Provides a Public Benefit as defined above, or
- b. Results from condemnation of Utility facilities, or the threat or imminence thereof, which is supported by evidence provided by the Government Agency which is acceptable to the Utility.

In consideration of the Utility not requiring payment by Government Agency of the federal and California components of the ITCC which is, or may be, attributable to the Project, the Utility is exempt from any and all claims, costs, liabilities and expenses relating to any federal and California income tax liabilities, including but not limited to, the full amount of any income tax, penalty, and interest, which the Utility pays or is required to pay to the IRS or the California Franchise Tax Board ("FTB"), and attorneys' fees, litigation costs or fees, associated therewith, arising from any payment for the Project received by the Utility from Government Agency. Government Agency shall also pay, upon demand by the Utility, the amount of any expense incurred by the Utility in collecting any sum due the Utility hereunder, including attorneys' fees, litigation costs or fees, and interest, at the highest rate permitted by law, on any monies advanced or expended by the Utility. (T)

If either the IRS or FTB, or both, make a determination that the payment for the Project (or a payment of that type) is taxable, Government Agency shall forthwith pay the Utility the applicable taxes and other costs determined as set forth in the preceding paragraph, upon demand by the Utility. (T)

- 6. **Interest Rate:** When interest is payable under this part of the Preliminary Statements by the Contributor to the Utility or by the Utility to the Contributor, the Interest Rate to be applied each month to the balance due (including all prior interest) shall be 1/12 of the most recent month's interest rate on Commercial Paper (prime, three months), published in the Federal Reserve Statistical Release, G.13. Should publication of the interest on Commercial Paper (prime, three months) be discontinued, interest will so accrue at the rate of 1/12 of the most recent month's interest rate on Commercial Paper, which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.
- 7. The Utility shall inform the Applicant of the final cost of the installation of all facilities and the resulting tax liability thereon.

(To be inserted by utility)

Advice Letter No. 1886-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

Form No. 17
Income Tax Component Of Contribution Agreement

This AGREEMENT is entered into this _____ day of _____, 20____, by and between _____, ("Government Agency") and Golden State Water Company ("Utility"), in accordance with the terms and conditions of the Utility's filed tariffs and California Public Utilities Commission Decision No. 87-09-026, dated September 10, 1987, as modified by Decision 88-07-020, dated July 8, 1988.

1. Government Agency declares that it is a federal, state, county or local government agency which has made a payment to Utility for the purpose of having Utility install water system facilities (the "Project") described as follows _____.
2. Government Agency understands that, except for payments for water system facilities installed for the reasons set forth in paragraph 3, payments made to Utility for installation of water system facilities similar to the Project are taxable to Utility and for that reason are subject to the Income Tax Component of Contribution ("ITCC") set forth in the Utility's Rule 15 and Rule 16 of its tariffs, copies of which are available on its website at www.gswater.com.
3. Government Agency declares that:
 - a) The project, for which Government Agency makes the payment referred to above, primarily benefits the public as a whole, or (T)
 - b) The payment for the Project results from condemnation of Utility's property, or the threat of imminence thereof, as supported by evidence furnished by Government Agency which is acceptable to Utility.
4. In Consideration of Utility not requiring as of the date of this Agreement payment by Government Agency of the federal and California components of the ITCC, which are, or may be, attributable to the Project, Government Agency hereby promises and agrees to indemnify and defend Utility and hold it harmless from and against any and all claims, costs, liabilities and expenses relating to any federal or California income tax liability including, but not limited to, the full amount of any income tax, penalty, and interest, which utility pays or is required to pay to the Internal Revenue Service ("IRS") or the California Franchise Tax Board ("FTB"), and any attorneys' fees, litigation costs or fees, associated therewith, arising from any payment for the Project received by Utility from Government Agency. Government Agency further promises and agrees, upon demand by Utility, to pay to Utility the amount of any expense incurred by Utility in collecting any sum due Utility hereunder, including attorneys' fees, litigation costs or fees, and interest, at the highest rate permitted by law, on any monies advanced or expended by Utility pursuant to this Agreement. (T)

(Continued)

(To be inserted by utility)

Advice Letter No. 1886-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

Form No. 17
Income Tax Component Of Contribution Agreement

5. Government Agency and Utility agree that if the IRS and the FTB issues a determination acceptable to Utility that the payment for the Project is not taxable, this agreement shall terminate. If either the IRS or the FTB, or both, make a determination that the payment for the Project (or a payment of that type) is taxable, Government Agency shall forthwith pay the Utility the applicable taxes and other costs determined as set forth in paragraph 4 above, upon demand by Utility. (T)
6. This agreement shall at all times be subject to such changes or modifications by the Public Utilities Commission of the State of California as said Commission may, from time to time, direct in the exercise of its jurisdiction. (T)
7. This Agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto.

IN WITNESS WHEREOF, Government Agency and Utility have executed this Agreement by their duly authorized officers or agents as of the date first set forth above.

GOVERNMENT AGENCY

GOLDEN STATE WATER COMPANY

Name: _____

By: _____

By _____

Title

Title

Address

Address

Telephone Number

Telephone Number

(To be inserted by utility)

Advice Letter No. 1886-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

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(C)

(C)

(To be inserted by utility)

Advice Letter No. 1886-W
 Decision No. _____

Issued By
R. J. Sprowls
 President

(To be inserted by P.U.C.)

Date Filed _____
 Effective _____
 Resolution No. _____

Table of Contents

The following tariff sheets contain all effective rates and rules affecting rates and service of the utility, together with information relating thereto:

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(To be inserted by utility)
 Advice Letter No. 1886-W
 Decision No. _____

Issued By
R. J. Sprows
 President

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