LOUISIANA PUBLIC SERVICE COMMISSION

SPECIAL ORDER NO. 24-2020

LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Commission Annual Reporting Requirements.

(Decided at the Commission's April 29, 2020 Business and Executive Session)

I. Overview

This Special Order was adopted to extend the filing deadline for filing annual reports with the Commission for 2019 calendar yearend regulated entities pursuant to the Commission's General Order dated June 19, 2012. The Commission determined this extension was necessary to provide regulated entities additional time given the extensions to 2019 state and federal tax filing due to the COVID-19 pandemic.

II. Jurisdiction

The Commission exercises its jurisdiction in this proceeding pursuant to Article IV, Sec. 21 of the Louisiana Constitution, and Commission Orders issued pursuant to this constitutional authority. La. Const. Art. IV, Sec. 21 provides in pertinent part:

> The commission shall regulate all common carriers and public utilities and have such other regulatory authority as provided by law. It shall adopt and enforce reasonable rules, regulations, and procedures necessary for the discharge of its duties, and perform other duties as provided by law.

The Commission's General Order dated July 21, 1921 provides the source for Commission regulated entities annual report filing requirements. General Order dated July 21, 1921 provided that entities regulated by the Commission were required to file reports within sixty (60) days of the close of that year's business. General Order dated July 21, 1921 required annual reports to "contain full and complete information, including capital account, operating expenses, operating revenues, and income amount." This information generally comes from the regulated entity's audited financial statements. General Order dated July 21, 1921 has been amended over the years, with the most recent being General Order dated June 19, 2012, which amended and superseded General Order dated July 12, 1921.

General Order dated June 19, 2012 was issued to ensure the Commission's rules and orders were consistent between the Commission's overall objective of efficiently enforcing the deadlines for filing annual reports and the enforcement of accurate Inspection and Supervision Fee payments by regulated entities. In issuing Commission General Order dated June 19, 2012, the Commission also revised the filing deadline "up to 120 days from the end of the calendar year, or the applicable fiscal year, to file their annual reports." For those regulated entities that operate on a calendar year, annual reports shall be filed on or before April 30th of each subsequent year.

III. Background

Beginning in March 2020, the State of Louisiana began experiencing a statewide public health emergency because of the COVID-19 pandemic. The State of Louisiana was not the only state to experience the public health emergency; this emergency was throughout the United States. Based on this public health emergency state and federal tax deadlines were extended from April 15th to July 15, 2020.

Beginning in April 2020, Commission Staff began receiving inquiries as to whether the Commission would extend its Annual Report filing deadline for those regulated entities operating on a calendar yearend basis (i.e., a filing deadline of April 30, 2020). These inquiries were based on the statewide public health emergency and the state and federal tax filing extension until July 15, 2020. Those entities inquiring also indicated that due to the extension to file state and federal taxes, the entities CPAs were not finalizing income taxes until May or June,

making it difficult to accurately completed annual reports to file with the Commission by April 30, 2020.

IV. Commission Consideration

This matter was considered at the Commission's April 29, 2020 Business and Executive Session. The Commission recognized the potential for some regulated entities to not be able to properly file their annual reports by April 30th due to the COVID-19 pandemic and the extension to July 15, 2020 to file state and federal tax returns. On motion by Commissioner Skrmetta, seconded by Chairman Francis, and unanimously adopted, the Commission adopted the Draft Special Order extending the deadline to file 2019 annual reports for regulated entities that operate on a calendar yearend to July 15, 2020.

IT IS THEREFORE ORDERED THAT:

1) Commission regulated entities that operate on a calendar yearend shall have until July 15, 2020 to file their 2019 annual reports with the Commission.

2) Any regulated entity operating on a calendar yearend that does not file their 2019 annual report on or before July 15, 2020 shall be subject to the fees as provided in Commission General Order dated June 19, 2012.

This Order is effective immediately.

BY ORDER OF THE COMMISSION
BATON ROUGE, LOUISIANA
April 29, 2020

/S/ MIKE FRANCIS
DISTRICT IV
CHAIRMAN MIKE FRANCIS

/S/ CRAIG GREENE
DISTRICT II
VICE CHAIRMAN CRAIG GREENE

/S/ FOSTER L. CAMPBELL
DISTRICT V
COMMISSIONER FOSTER L. CAMPBELL

/S/ LAMBERT C. BOISSIERE, III
DISTRICT III
COMMISSIONER LAMBERT C. BOISSIERE, III

/S/ ERIC F. SKRMETTA
DISTRICT I
COMMISSIONER ERIC F. SKRMETTA

BRANDON M. FREY
SECRETARY