

476.9 Accounts rendered to commission.

1. Every public utility, except telecommunications service providers registered pursuant to [section 476.95A](#), shall keep and render to the commission, in the manner and form prescribed by the commission, uniform accounts of all business transacted.

2. Every public utility engaged directly or indirectly in any other business than that of the production, transmission, or furnishing of heat, light, water, power, or the collection and treatment of sanitary sewage or storm water for the public shall, if required by the commission, keep and render separately to the commission in like manner and form the accounts of all such other business, in which case all the provisions of [this chapter](#) shall apply to the books, accounts, papers, and records of such other business and all profits and losses may be taken into consideration by the commission if deemed relevant to the general fiscal condition of the public utility.

3. Every public utility, except telecommunications service providers registered pursuant to [section 476.95A](#), is required to keep and render its books, accounts, papers, and records accurately and faithfully in the manner and form prescribed by the commission, and to comply with all directions of the commission relating to such books, accounts, papers, and records.

4. The commission shall consult with other state and federal regulatory bodies for the purpose of eliminating accounting discrepancies with regard to the keeping of public utility accounts before prescribing any system of accounts to be kept by the public utility.

[C66, 71, 73, 75, §490A.9; C77, 79, 81, §476.9]

[2016 Acts, ch 1013, §4](#); [2018 Acts, ch 1160, §11](#); [2024 Acts, ch 1170, §369](#); [2025 Acts, ch 30, §74](#)

Subsections 2 and 3 amended