

**199—17.2(475A,476) Definitions.**

**17.2(1)** The following definitions apply to the rules in this chapter:

*“Direct assessment”* means the charge to a person bringing a proceeding or matter before the commission or to persons participating in proceedings or matters before the commission and includes expenses incurred by the commission attributable to the commission’s duties related to such proceeding or matter.

*“Expenses of the commission”* includes expenses of the entire agency.

*“Gross operating revenues from intrastate operations”* includes all revenues from Iowa intrastate utility operations during the last calendar year, except:

1. Uncollectible revenues,
2. Amounts included in the accounts for interdepartmental sales and rents, and
3. Gross receipts received by a cooperative corporation or association for wholesale transactions with members of the cooperative corporation or association, provided that the members are subject to assessment by the commission based upon the members’ gross operating revenues, or provided that such member is an association whose members are subject to assessment by the commission based upon the members’ gross operating revenues.

*“Individual”* means a human being as distinguished from legal entities.

*“Industry direct assessment”* means the charge to the utilities in a specific industry for expenses associated with regulation of that specific industry that are not directly assessed. An industry direct assessment includes a direct assessment in a specific industry for which no person is directly assessed under rule 199—17.4(476). The industries assessed are as follows:

1. Electric utilities are assessed for expenses associated with electric service, including expenses associated with the commission’s participation in or consideration of regional and federal issues.
2. Natural gas utilities are assessed for expenses associated with natural gas service, including expenses associated with the commission’s participation in or consideration of regional and federal issues.
3. Water utilities are assessed for expenses associated with water service, including expenses associated with the commission’s participation in or consideration of regional and federal issues.
4. Sanitary sewer utilities are assessed for expenses associated with sanitary sewer services.
5. Storm water drainage utilities are assessed for expenses associated with storm water drainage services.
6. Telecommunications companies, including all companies providing local exchange service and interexchange service in Iowa whether by landline or voice over Internet protocol, are assessed for expenses associated with telecommunications service, including expenses associated with the commission’s participation in or consideration of regional and federal issues.

*“Overhead expenses”* means all operating costs of the commission not directly attributable to a proceeding or matter, or a specific industry, that are included in direct and industry direct assessments.

*“Person”* includes individuals and legal entities as defined in Iowa Code section 4.1(20), except the definition does not include the consumer advocate.

*“Remainder assessment”* means the charge to all persons providing service over which the commission has jurisdiction for the total expenses incurred during each fiscal year in the performance of the commission’s duties under law after deducting the direct assessments, industry direct assessments, and other revenues.

**17.2(2)** Industry direct assessments and remainder assessments for gas and electric utilities exempted from rate regulation by the commission and for providers of telecommunications service that register with the commission pursuant to Iowa Code section 476.95A that are exempted from rate regulation under Iowa Code chapter 476 are computed at one-half of the rate used in computing industry direct assessments and remainder assessments for other persons.

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