

199—17.5(476) Reporting of operating revenues. On or before April 1 of each year, every public utility shall file with the commission a report that includes the utility's gross operating revenues from Iowa intrastate operations during the preceding calendar year. Such revenues are to be reported on the accrual basis or the cash basis consistent with the report filed with the commission.

[ARC 8202C, IAB 8/21/24, effective 9/25/24]