

199—21.17(476) Separate books for acquired sanitary sewage disposal service assets. A utility acquiring the whole or any substantial part of a sanitary sewage system with a purchase price of \$3 million or more from a non-rate-regulated entity described in Iowa Code section 476.1(3) will maintain separate books and records for the acquired system until the utility's next general rate case unless otherwise ordered by the commission.

[ARC 8846C, IAB 1/22/25, effective 2/26/25]