

**199—26.10(476) Switching from a future test year to a historic test year.** Consistent with Iowa Code section 476.33, a utility may file an application for a rate-regulatory proceeding under Iowa Code section 476.6 using either a historic test year or future test year. A utility shall not file an application for a general rate increase using a historic test year until after the commission issues a final order in the future test year subsequent proceeding.

[ARC 5629C, IAB 5/19/21, effective 6/23/21; Editorial change: IAC Supplement 7/24/24]