

**199—16.7(476) Compiling advertisements and expenses.**

**16.7(1)** The burden of compiling and classifying advertisements and promotional expenses consistent with this chapter will be borne by public utility companies. In this connection the burden of proof as to the accuracy of such classifications and expenses, as with other cost items, will reside with the utility.

**16.7(2)** Where a given advertisement or group of advertisements may fall within more than one of the categories defined by the accounts in the Uniform Systems of Accounts—Electric, Gas, Water, Wastewater, and Stormwater Drainage as revised by this chapter, the utilities are to apportion the expenses of such advertisements between the categories.

**16.7(3)** Every advertisement published, broadcast, or otherwise displayed or disseminated to the public by a public utility that is to be paid for by the utility's customers and is not required by the commission or other state or federal regulation to include the following statement: "The cost of this ad will be paid for by the customers of (Company Name)." This requirement will not apply to advertisements for products or services that are or become subject to competition as determined by the commission or are treated and accounted for as part of a utility's unregulated operations. When a public utility determines that the costs of an ad are to be charged in part to the customers and in part to the public utility, the public utility displays the following notice: "x% of the cost of this ad will be paid for by the customers of (Company Name)." Any statement included in advertisements under this rule will not affect the ability of the commission to determine the proper ratemaking treatment of the cost of the advertisement.

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