

## 2024 Kansas Statutes

**66-129a. Gas or electric public utilities; nonregulated private enterprises, separate accounting, audit.** (a) As used in this section:

(1) "Commission" means the state corporation commission.

(2) "Gas or electric public utility" means: (A) Any gas or electric public utility, as defined by K.S.A. 66-104 and amendments thereto, the rates of which are regulated by the commission; or (B) any gas or electric cooperative public utility, as defined by K.S.A. 66-104 and amendments thereto.

(3) "Nonregulated private enterprise" means: (A) The business of selling or otherwise providing any gas or electric household appliance; (B) the business of installing any gas or electric household appliance; or (C) the business of servicing any gas or electric household appliance under a contract providing for maintenance or repair of such appliance for a period of time specified by the contract.

(b) Each gas or electric public utility shall maintain, in accordance with generally accepted accounting principles, a separate accounting system for all nonregulated private enterprise engaged in by such utility. The accounting shall include both costs and revenues associated with such enterprise. Costs to be allocated to such accounting system shall include materials, labor, insurance, transportation and all other direct and indirect costs of engaging in the nonregulated private enterprise. Costs or revenues required to be allocated to such accounting system shall not be included in any rate, joint rate, toll or charge for any utility service of the gas or electric utility.

(c) Subject to the provisions of subsection (d), the commission may at any time examine and audit the books, accounts, papers, records and memoranda kept by a gas or electric public utility in order to determine compliance with the provisions of subsection (b).

(d) No audit shall be conducted pursuant to this section more often than every two years, but nothing in this subsection shall be construed to limit the authority of the commission pursuant to other statute to examine and audit, for any purpose, the books, accounts, papers, records and memoranda kept by a public utility.

**History:** L. 1992, ch. 147, § 1; July 1.