

54-5-2 How gross operating revenue is determined.

- (1) Gross operating revenues of public utilities shall be determined by the executive director of the Department of Commerce from:
 - (a) the annual gross revenue reports filed with the Public Service Commission; and
 - (b) other sources of information as the Public Service Commission may by rule prescribe.
- (2) If any public utility liable for the payment of the fee assessed under Section 54-5-1.5 fails to file a report showing its gross operating revenue from business derived from its operations within the state for the preceding calendar year on or before April 15th, the executive director of the Department of Commerce shall:
 - (a) compute or make an estimate of the amount of the fee to be paid by the utility from available information, records, and data; and
 - (b) assess the fee against the utility.

Amended by Chapter 214, 1993 General Session