

CHAPTER 26. SUBSTANTIVE RULES APPLICABLE TO TELECOMMUNICATIONS PROVIDERS.

Subchapter D. RECORDS, REPORTS, AND OTHER REQUIRED INFORMATION.

§26.71. General Procedures, Requirements and Penalties.

- (a) **Who shall file.** The record keeping, reporting, and filing requirements listed in this subchapter shall apply to all public utilities operating in the State of Texas, excluding municipally owned utilities, unless otherwise specified. Unless otherwise specified in this subchapter the term "public utility" or "utility," insofar as it relates to telecommunications utilities, shall refer to dominant carriers. Moreover, the provisions of this subchapter are applicable to all services provided by such carriers.
- (b) **Initial reporting.** Unless otherwise specified in a section of this subchapter, periodic reporting shall commence as follows:
- (1) **Quarterly reporting.** For all public utilities and other persons required to file records, reports and other required information under this chapter, who are not already filing quarterly with the commission as of the effective date of this section, reporting shall begin with an initial filing for the first fiscal quarter for which information is available.
 - (2) **Annual Reporting.** For all public utilities and other persons required to file records, reports and other required information under this chapter, who are not already filing annually with the commission as of the effective date of this section, reporting shall begin with an initial filing for the most recent fiscal year ending on or prior to April 30 of the first year the record, report or other required information must be filed with the commission.
- (c) **Maintenance and location of records.** All records, books, accounts, or memoranda required of a public utility, as defined in the Public Utility Regulatory Act, §51.002(8) may be kept outside the State of Texas so long as those records, books, accounts, or memoranda are returned to the state for any inspection by the commission that is authorized by the Public Utility Regulatory Act.
- (d) **Report attestation.** All reports submitted to the commission shall be attested to by an officer or manager of the utility under whose direction the report is prepared, or if under trust or receivership, by the receiver or a duly authorized person, or if not incorporated, by the proprietor, manager, superintendent, or other official in responsible charge of the utility's operation.
- (e) **Information omitted from reports.** The commission may waive the reporting of any information required in the sections of this subchapter if it determines that it is either impractical or unduly burdensome on any utility to furnish the requested information. If any such information is omitted by permission of the commission, a written explanation of the omission must be stated in the report.
- (f) **Due dates of reports.** All periodic reports must be received by the commission on or before the following due dates unless otherwise specified in this subchapter.
- (1) **Monthly reports:** 45 days after the end of the reported period.
 - (2) **Quarterly reports other than shareholder reports:** 45 days after the end of the reported period.
 - (3) **Annual earnings report:** May 15 of each year.
 - (4) **Special or additional reports:** as may be prescribed by the commission.
 - (5) Annual reports required by §26.76 of this title (relating to Gross Receipts Assessment Report) shall be due August 15 of each year and shall reflect transactions for the previous July 1 through June 30 reporting period.
 - (6) **Periodic Certificate of Operating Authority report:** Due as set forth in the commission order granting the certificate.
- (g) **Special and additional reports.** Each utility, including municipally owned utilities, shall report on forms prescribed by the commission special and additional information as requested which relates to the operation of the business of the utility.

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- (h) **Penalty for refusal to file on time.** In addition to penalties prescribed by law, and §22.246 of the title (relating to Administrative Penalties) the commission may disallow for rate making purposes the costs related to the activities for which information was requested and not timely filed.