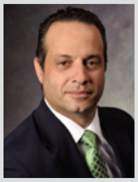

# IN THE PIPELINE

TEXAS PIPELINE ASSOCIATION NEWSLETTER

SUMMER 2018


## FROM THE CHAIRMAN



Welcome to the Summer 2018 issue of *In the Pipeline,* the e-newsletter of the Texas Pipeline Association. Among the featured articles we learn about a FERC-proposed order, RRC's amendments to Statewide Rule 70 and primary election results.

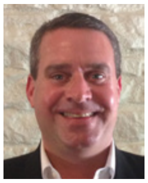
First and foremost, we want to thank all our participating members for their contributions toward our data collection relative to rights-of-way acquisition over the past seven years. This information has been and will continue to be extremely valuable in our efforts for the upcoming legislative session. We all recognize the importance of energy infrastructure, especially given that some of the most active oil and gas plays in North America are located right here in our great state. History has shown that pipeline companies have acted very fairly in our approach to property owners. We are confident the data you provided for our 2017 survey will continue to support this and that only on the rarest of occasions do we resort to the use of eminent domain authority. By our joint invitation with TXOGA, we met on April 25 with various landowner groups to hear their concerns and work towards a win-win solution for all involved parties. We look forward to continued discussions.

There was also a very important Texas House Land & Resource Management Committee hearing on May 9 in Houston on eminent domain, during which TPA represented the interests of our member companies.

In closing, we would like to thank all our members who stay abreast of our many industry, regulatory and governmental topics, as well as our contributing authors for this issue. We hope this information is beneficial to you.

John Loiacono, Enbridge Energy Company
Chairman, Texas Pipeline Association

## MESSAGE FROM THE PRESIDENT



Friends,

Welcome to the latest edition of *In the Pipeline*. As you are all aware, it is a vibrant and busy time for our industry. New projects continue to progress to meet growing production, while new regulatory proposals demand in-depth analysis and comment. TPA and its member companies are contributing mightily to these efforts. Because of that, our industry remains strong.

TPA and its members have always had a strong commitment to pipeline safety and continuously search for ways to improve it. The Association of Oil Pipe Lines and the American Petroleum Institute recently released a report showcasing that industry has always put safety first and that pipeline safety initiatives have increased the already stellar safety record of our industry. The report is excellently done and highlights industry commitment to operate at only the highest standards. I encourage you to take the time to give the report a look here.

*(continued on next page)*

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## IN THIS ISSUE




TEXAS PIPELINE ASSOCIATION

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Regarding eminent domain, leadership from TPA and TXOGA initiated a meeting with the leadership from the Texas Farm Bureau, the Texas Wildlife Association and the Texas and Southwestern Cattle Raisers Association. The meeting was general in nature with no specifics offered by the landowner groups. We left the meeting expressing a desire to continue to meet to determine if there is any type of agreement that can be made on any changes being sought to the eminent domain process. At the Texas House Land & Resource Management Committee interim hearing on the issue of eminent domain, the landowner groups confirmed to the committee they were 90-98 percent of the way in defining their Legislative request. Following the hearing, TPA and TXOGA again sent a letter to the landowner groups encouraging a meeting to see their proposal so that the process of identifying and discussing the merits can begin. TPA will continue to update you on the status and issue a report at TPA's July Board Meeting.

TPA's strength and effectiveness has always stemmed from our member companies and their employees. We always have and will continue to have the best interests of our industry in the forefront as we advocate for issues that grow our energy economy. If you are aware of any pipeline company that may be interested in joining our cause, please contact me so I can introduce them to the benefits of our association; this will make our industry voice even stronger.

Enjoy this issue of *ITP*. I look forward to seeing you at the family-oriented TPA Board Meeting at the Hyatt Regency Lost Pines Resort & Spa in July. I wish you and yours all the very best!

– Thure Cannon

# TEXAS PRIMARY ELECTIONS

By Bill Messer, Bill Messer, PC

We asked Bill Messer if he could give TPA members the rundown on the March 6 Texas primary elections. He shares with us here some of the highlights.

| STATEWIDE | |
|---|---|
| All statewide candidates won their primary races: | |
| Gov. Abbott | 90.4% |
| Lt. Gov. Patrick | 75.9% |
| Attorney General Paxton | 100% (Only candidate on ballot) |
| Comptroller Hegar | 100% (Only candidate on ballot) |
| Texas General Land Office Commissioner Bush | 58.2% |
| Texas Agriculture Commissioner Miller | 55.9% |
| RRC Commissioner Craddick | 75.82% |

- Sen. Ted Cruz easily won the GOP nomination; Congressman Beto O'Rourke won his Democratic Primary and will face Sen. Cruz in the General Election.
- There will be a run-off for the Democratic nominee for governor between Lupe Valdez and Andrew White.
- All Incumbent judges won their primary races.

***Note:*** *RRC Commissioner Chairman Christi Craddick spent the least amount of money statewide and still managed to be in the top three in overall votes.*

**TEXAS SENATE**

In Senate District 2, Sen. Bob Hall defeated Rep. Cindy Burkett. In Colin County, Senate District 8, Angela Paxton defeated Phillip Huffines in a very expensive senate race to fill the vacancy left by Sen. Van Taylor; this race totaled about $11M. Sen. Craig Estes was defeated by Rep. Pat Fallon and Sen. Kel Seliger defeated his two primary opponents to avoid a run-off.

**TEXAS HOUSE**

| Republicans | Democrats |
|---|---|
| Four incumbent Republicans lost their races:<br>HD 23: Mayes Middleton defeated Rep. Wayne Faircloth.<br>HD 114: Lisa Luby Ryan defeated Rep. Jason Villalba.<br>Member(s) in run-off: In Central Texas, Rep. Scott Cosper is in a run-off with Brad Buckley. | Four incumbent Democrats lost their races:<br>HD 46: Rep. Dawnna Dukes finished third and did not make the run-off. The run-off will be between Sheryl Cole and Chito Vela.<br>HD 104: Rep. Roberto Alonzo was defeated by Jessica Gonzalez.<br>HD 116: Rep. Diana Arevalo was defeated by Trey Martinez Fischer.<br>HD 118: Leo Pacheco defeated Rep. Tomas Uresti.<br>Member(s) in run-off: In the Valley, Rep. Rene Oliveira is in a run-off with Alex Dominguez. |

# RAILROAD COMMISSION ADOPTS AMENDMENTS TO STATEWIDE RULE 70; INCLUDES NEW PIPELINE SAFETY FEE

By Phil Gamble, The Law Office of Phil Gamble

At the Open Meeting of the Railroad Commission, held on June 5, the Commissioners adopted amendments to Statewide Rule 70, implementing provisions of House Bill 1818. The proposed amendments were adopted by a 2-1 vote, with Commissioner Sitton voting in opposition. A link to the revised Rule 70, as adopted by the Commission, is here.

The proposed amendments were published in the *Texas Register* on April 6. TPA, Atmos Pipeline - Texas, TXOGA, Charles E. Morgan and Kenan Lott filed written comments. TPA commented generally in support of the rule, but took no position concerning the appropriate pipeline safety fee and how it should be allocated between different pipelines. A link to the filed written comments is here.

HB 1818, which went into effect Sept. 1, 2017, authorized the RRC to collect fees in an amount sufficient to support all pipeline safety and regulatory costs. The RRC staff calculated that it will need approximately $4.3 million to cover this cost. The pipeline mileage fee will generate approximately $3,190,000 and the permit application and renewal fees will generate approximately $1,095,000.

The new provisions of Rule 70 include implementation of a pipeline safety fee, as well as revisions to the pipeline permit process. Intrastate pipelines will pay pipeline safety fees based on a pipeline operator's permitted mileage and whether or not it falls into Group A or B. Group A includes transmission and gathering pipelines that are required by the RRC to have a T-4 permit and are subject to the regulations in 49 CFR parts 192 and 195. Group B includes gathering pipelines that are required by the RRC to have a T-4 permit but are not subject to the regulations in 49 CFR parts 192 and 195. Group B pipelines include intrastate production and gathering lines leaving a lease (PHMSA Class 1 locations). Group A pipelines will pay a $20 annual mileage fee and Group B pipelines will pay a $10 annual mileage fee. The mileage fee will not apply to interstate pipelines.

The RRC has posted a chart on its website showing the number of permitted miles by operator as of April 3. The chart breaks down the mileage for each operator in Groups A and B. The mileage is listed by P-5 number and T-4 number. A link to the chart on the RRC website is here. The RRC will look at a pipelines mileage as of June 29 for determination of the initial mileage fee owed. Please check your pipeline miles permitted on this chart and if there is a discrepancy, contact the RRC prior to June 29 to reconcile the conflict.

The proposed amendments state that the 2018 mileage fee will be due and payable on or before Aug. 31 and will be based on a pipeline operator's T-4 mileage as of June 29. The RRC will begin accepting payments of the pipeline mileage fee on Aug. 1. The RRC will have a link to a payment portal on its website by Aug.1. The 2019 mileage fee will be based on a pipeline operator's T-4 mileage as of Dec. 31 and will be due and payable on or before April 1, 2019.

In addition to the annual mileage fee, the revisions to Rule 70 require each pipeline operator to pay a $500 permit processing fee for each new permit application and permit renewal. Pipeline operators will not be required to pay any fee for permit amendments. Payment of the $500 new permit and renewal fee begins Oct. 1. This payment date allows the RRC time to make improvements and update the Pipeline Online Permitting System. The revisions to Rule 70 include penalties ranging from $250-$700 for failure to renew a pipeline permit before the permit expiration date, as well as failure to timely pay the annual mileage fee.

The revisions do not change the current process for a pipeline operator's classification request as either a common carrier, gas utility or private line. However, several other changes are included concerning pipeline permit applications and transfers. Pipeline operators will be required to file permit applications, amendments and renewals utilizing the RRC Pipeline Online Permitting System. The timeframe for the RRC to review a new permit application is reduced from 60 to 30 days. Pipeline operators will be required to file with the RRC a notification of any pipeline transfers within 30 days of the transfer. A fully executed form T-4B will serve as a notification of the transfer. A pipeline operator's failure to notify the RRC of pipeline transfers will subject the operator to penalties.

The Commissioners engaged in a brief discussion before voting on adoption of the proposed amendments. Commissioner Sitton asked for assurances from the RRC staff that the Pipeline Online Permitting System would be fully functional by the Oct. 1 payment date for the new permit and renewal fee. In addition, he noted that of the five written comments filed, only two were fully supportive of the proposed amendments.

Commissioner Christian stated that currently taxpayers were paying for industry regulation and the Texas Legislature had shifted that burden from the taxpayer to the industry and that he supported the legislature's efforts. He remarked that HB 1818 was passed with industry support.

Chairman Craddick commented that with HB 1818 the legislature gave the RRC a tool to manage pipeline safety, hire qualified inspectors and achieve funding stability. She acknowledged that this rulemaking was well vetted, with input from all affected stakeholders.

Chairman Craddick moved to adopt the proposed amendments and Commissioner Christian seconded her motion, with Commissioner Sitton voting in opposition. The new rule will go into effect on June 25.

# SCOTT PRUITT'S EPA LIFTS REGULATORY BURDENS ON ENERGY INDUSTRY

By Don Lewis, Duggins Wren Mann & Romero, LLP

The Trump Administration has committed to reducing regulatory burdens on the energy industry. The Environmental Protection Agency (EPA), under the direction of Administrator Scott Pruitt, has taken the lead on this by issuing policy memoranda that clarify and minimize regulatory requirements.

For example, a Dec. 7, 2017 memorandum from Administrator Pruitt clarifies EPA's views on the use of the actual-to-projected-actual applicability test in New Source Review (NSR) analysis. The memorandum states that when a source owner or operator conducts a pre-project NSR applicability analysis consistent with existing regulations, EPA will accept that review and will not second guess the owner or operator's emissions projections. Learn more here.

A Jan. 25, 2018 memorandum from Assistant Administrator William Wehrum withdrew the "once in, always in" policy for classifying major sources of hazardous air pollutants. Now, when a major source of hazardous air pollutants previously subject to a maximum achievable control technology (MACT) standard limits its potential to emit below major source thresholds, it may no longer be subject to the MACT standard. Learn more here.

A March 13, 2018 memorandum from Administrator Pruitt addresses emissions accounting under the NSR preconstruction permitting program. It clarifies that companies can consider projected decreases in emissions, as well as projected increases during Step 1 of the NSR applicability process. If the Step 1 evaluation shows that the project will not cause a significant emissions increase, the project may proceed under a minor-source permit, thus avoiding the complex and lengthy process to obtain a major NSR permit. Learn more here.

Finally, a May 9, 2018 memorandum from Administrator Pruitt introduces a "back-to-basics" approach to reviewing national ambient air quality standards (NAAQS). The memorandum establishes the following principles for EPA to follow in NAAQS reviews: (1) Meet statutory deadlines; (2) Address all relevant Clean Air Act provisions; (3) Streamline and standardize the process for development and review of key information; (4) Differentiate science and policy judgments; and (5) Issue timely implementation regulations and guidance. Administrator Pruitt also states that he has instructed EPA to begin a review of the 2020 Ozone NAAQS using the above policies, even while review of the 2015 NAAQS is ongoing. Learn more here.

Memoranda such as these do not receive a lot of publicity in the mainstream press. However, they are very important, as they can create immediate and significant change. It is likely that EPA will continue to issue additional policy memoranda in the upcoming months, as the Trump Administration continues to implement its agenda to simplify the regulatory process and minimize regulatory burdens on the energy industry, including the midstream sector.

# TEXAS SALES TAX – NONTAXABLE NEW CONSTRUCTION VS. TAXABLE REPAIR AND REMODELING

## AN IMPORTANT ISSUE FOR PIPELINERS

By David Gilliland, Duggins Wren Mann & Romero, LLP

When Texas began to impose sales tax on real property remodeling and repair services on commercial property, the Comptroller adopted a rule stating that new square footage to an existing structure is a nontaxable new construction service. There is an ongoing debate about what this means for the pipeline industry.

For example, what do you think the agency's position is with respect to the following scenarios of construction projects typical to the pipeline industry. Are they taxable remodeling or nontaxable new construction?

1. Replacing part of an existing pipeline by laying replacement pipe in a new ditch next to the existing pipeline and tying the new pipe into the existing pipeline
2. Extending or adding onto an existing pipeline
3. Building a metering station on an existing pipeline
4. Building a pig trap on an existing pipeline

The answers might surprise you. The agency takes the position that examples 1 and 2 are nontaxable new construction but has determined that examples 3 and 4 are taxable remodeling. Is this consistent? No. All of these examples are analogous to adding square footage to an existing structure. That argument has prevailed in the pipeline industry and in similar scenarios faced by other industries.

The Comptroller is aware of his vulnerability in this area. It would be prudent to look closely at the tax positions your company is taking with respect to the taxability of these or similar pipeline construction projects.

Questions concerning this issue can be addressed to Thure Cannon or David Gilliland and Kevin Oldham at Duggins Wren Mann & Romero, LLP.

# FERC ISSUES NOTICE OF PROPOSED RULEMAKING FOR §311 RATES

By James Mann, Duggins Wren Mann & Romero, LLP

The Natural Gas Policy Act of 1978 (NGPA) was enacted during a period when natural gas shortages were common, particularly in the interstate market. One of its primary purposes was to establish a more unified gas market to replace the strict separation of the interstate and intrastate markets, which were prevalent at the time. As part of that effort, the NGPA created what has become known as §311 rates in an attempt to ease the flow of gas between intrastate and interstate pipelines. Prior to the NGPA, if an intrastate pipeline transported gas in interstate commerce, that pipeline was potentially subject to federal jurisdiction over its rates and services. Intrastate pipelines were generally careful to not engage in any transaction that would make them subject to federal jurisdiction, including requiring producers or other pipelines to certify that any gas received was not "interstate" gas.

The result was that the gas supplies connected to intrastate pipelines were not readily available to interstate pipelines. The intrastate market could therefore have abundant gas supplies, while the interstate market could face shortfalls. Section §311 of the NGPA addressed that imbalance by eliminating the jurisdictional risk intrastate pipelines would have come under by the FERC, provided the interstate commerce complied with §311 of the statute. While the specific §311 transportation transaction was, in fact, interstate and regulated by FERC, the intrastate pipeline would remain an intrastate pipeline free of general FERC jurisdiction.

One of the criteria for a §311 rate is that it be fair and equitable and is reasonably comparable to what an interstate pipeline would be allowed to charge. That effectively means that §311 rates are not to be in excess of a cost-based rate. One of the components of a cost-based rate calculation is the amount of income tax expense to be recovered in the rate. On Dec. 22, 2017, the Tax Cuts and Jobs Act came into effect which, among other things, reduced the corporate tax rate from 35-21 percent. Accordingly, the Railroad Commission recently issued a directive for gas utilities to reduce their rates to reflect the decrease in the amount of income tax expense in those rates. The directive primarily affects gas distribution companies because almost all pipeline rates are negotiated rates, not cost-of-service rates set by the Railroad Commission.

The FERC Notice of Proposed Rulemaking (NOPR) gives interstate pipelines four options to account for the change in the tax rates, ranging from filing new rate cases to simply filing updated financial information. This article does not address the provisions affecting interstate pipeline rates.

The NOPR contains a different process for intrastate pipelines using §311 rates and for Hinshaw pipelines. Currently, intrastate §311 rates can be set by one of two methods allowed by §284.123 of the FERC regulations:

1. The pipeline can base its §311 rate on a rate or methodology approved by a state agency for city-gate service (which is a cost-of-service methodology in Texas). Section §311 rates can be set based on a city gate rate the pipeline has on file with the RCT or it can be based on a "then effective" intrastate transportation rate, which is demonstrated to not be in excess of a cost-based rate. In either event, the rate can be affected by the income tax expense used in the calculation.

   The NOPR provides that any §311 rate change for intrastate pipelines will be decided by the state agency having jurisdiction over the intrastate pipeline rates. FERC would require the pipeline to reduce its §311 rate only if the state agency reduces the intrastate rate because of the tax cuts.
2. The pipeline can in the alternative ask the FERC to approve a rate based on the pipeline's cost data, which demonstrates that the rate is "fair and equitable."

   However, the FERC-set §311 rates are reviewed on a regular basis. Moreover, the quarterly filings show that most pipelines charge less than the approved rate. Therefore, FERC will determine whether a rate adjustment is needed when the §311 rates are reviewed in the normal course of business or when those pipelines reduce their intrastate rates.

FERC also pointed out that it can adjust the rates based on its own investigation of a rate or upon receipt of a complaint by a shipper.

Recognizing the importance of the issue to the state, the Railroad Commission filed comments on the NOPR. Those comments recognized that:

1. The proposed rule provision, §284.123 (i) requires intrastate pipelines charging §311 rates and Hinshaw pipelines to file new rate elections:

   "(i) If an intrastate pipeline's rates on file with the appropriate state regulatory agency are reduced to reflect the reduced income tax rates adopted in the Tax Cuts and Jobs Act of 2017…."
2. The proposed rule makes it clear that the FERC policy will apply to both those pipelines that establish rates by using state-derived rates under §284.123(b)(1) or obtain those

*(continued on page 7)*

# IN BRIEF

## TEXAS SUPREME COURT CASE EXLP LEASING ET AL V. GALVESTON CAD

### A RECENT TEXAS SUPREME COURT PROPERTY TAX DECISION THAT CAN IMPACT TPA PIPELINE MEMBER COMPANIES

By David Gilliland, Duggins Wren Mann & Romero, LLP

A law passed in 2011 requires leased heavy equipment to be appraised for property tax purposes based on the lease revenue generated during the previous tax year divided by 12. See TEX. TAX CODE § 23.1241(b). Appraisal districts throughout the state disputed whether the law applied to lease compressors and argued that if it did the law violated Article 8, Section 1 of the Texas Constitution because values generated by the statutory formula demonstrably varied from market value.

In EXLP Leasing et al v. Galveston CAD, the Texas Supreme Court earlier this month sided with taxpayers and upheld both the constitutionality of the law and its application to leased compressors. The Court ruled that Article 8, Section 1 does not require that property be appraised in proportion to its "market" value, upending over a century of court precedent that reasoned that to secure equal and uniform taxation, Article 8, Section 1 required that the value of property be determined using a market value standard. Lively v. Missouri, K & T Ry. Co. of Texas, 102 Tex. 545, 120 S.W. 852, 856 (1909).

There is concern within the business community that the Court's decision may lead to legislative efforts designed to establish lower residential property tax appraisals, thereby shifting more of the property tax burden to business. They argue that if the legislature has unfettered authority to establish appraisal methods for particular classes of property without regard to an independent market-value standard, which appears to be the holding of the Court, the desire to address seemingly ever-increasing property taxes for homeowners could effectively lead to a split roll.

## CITY OF SAN ANTONIO V. HARRAL CONSTRUCTION

By James Mann, Duggins Wren Mann & Romero, LLP

In City of San Antonio v. Harral Construction, the issue at the heart of the case involved a notice of intent filed by a general contractor to excavate under the One Call system, and whether that notice of intent relieved the actual excavator, a sub-contractor, from the duty to provide notice to the utility operator. There was no dispute that the general contractor, RTM Construction, gave the One Call notice. However, the actual work was performed by Harral Construction, which did not file an excavation notice and damaged a CPS underground facility in the process.

The San Antonio Court of Appeals held that the statute does not require the actual excavator to give notice of intent in order to excavate and that the general contractor's notice satisfied the statute. CPS appealed to the Texas Supreme Court and asked TPA for its help. TPA filed a short amicus brief arguing that the person actually doing the excavation had to provide notice and that such a rule would make it more likely that effective notice would be given to operators of an underground facility. The Supreme Court declined to hear the case. A motion for rehearing was filed by CPS and again TPA filed an amicus brief asking the court to hear the case. The Supreme Court denied the motion for rehearing on March 20.

The case involves a question of statutory interpretation. The lower courts have ruled that the statute allows third parties to give notice, not necessarily the company actually doing the digging. It appears that the remedy is to ask the Texas Legislature to make the statute more definitive and require the actual excavator to give notice.

*(FERC's Notice of Proposed Rulemaking, continued from page 5)*

rates directly from FERC pursuant to §284.123(b)(2).

As the state regulatory agency in Texas that has jurisdiction over intrastate pipeline rates, the Railroad Commission supported the proposed rule with respect to §311 rates and Hinshaw pipeline rates.

The Railroad Commission noted that its experience with §311 rates and Hinshaw rates is substantially the same as the FERC experience described in paragraphs 58 and 61 of the Notice of Proposed Rulemaking. Almost all intrastate pipeline transportation rates in Texas are contract rates based on market conditions and, as the FERC discusses in paragraph 61, tax rate changes will not affect them. The Texas experience (like the FERC experience noted in paragraph 58) has evidenced that the §311 rate is a ceiling that is seldom reached. A change in the income tax expense allowance in a cost-of-service calculation will therefore not result in a change in most of the transportation rates actually being charged.

The Railroad Commission stated that it intends to follow a process similar to that described in the Notice of Proposed Rulemaking. As new cases are filed, the new income tax rate will be taken into account to determine the income tax expense when the Railroad Commission sets a cost-based rate. Existing rates will be revised when they are reviewed in the ordinary course of business.

The FERC-proposed rule would not require immediate new rate case filings at either the federal or state level for Texas intrastate pipelines providing §311 service or for Hinshaw pipelines. It is anticipated that the Railroad Commission's support for that rule will be helpful in the proposed rule becoming the final rule.

# INDUSTRY NEWS


## TEXAS ENERGY DAY

To support and celebrate Texas oil and natural gas, mark your calendars for the next **Texas Energy Day** at the Texas State Capitol, which will be held on **Feb. 20, 2019.** Please contact Christian Goff or Jeannine Wheeler if your company is interested in representing the midstream sector during this very important event.

# NEWS BRIEFS

HOUSTON CHRONICLE

TPA President Thure Cannon applauds Chris Tomlinson's pro-pipeline piece in the *Houston Chronicle*.

Listen to Thure Cannon, TPA president, talk pipelines on the **Energy Cast** podcast.

PIPELINERS PODCAST

In a recent Pipeliners Podcast, Thure Cannon discusses how Texas' midstream sector is regulated.

**Note – Pipeline mileage numbers shared in podcast have since been updated.*

## 2018/2019 TPA BOARD MEETING DATES

Friday, July 13, Hyatt Lost Pines

Thursday, Oct. 11, Plano

Friday, Jan. 11, 2019, Houston (Annual Meeting)

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