## CHAPTER 26. SUBSTANTIVE RULES APPLICABLE TO TELECOMMUNICATIONS PROVIDERS.

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

## §26.77. Payments, Compensation, and Other Expenditures.

Dominant carriers shall file with the commission an annual report providing information for each of the following classes of payments, compensation (other than salary or wages subject to the withholding of federal income tax) and expenditures made relating to matters in Texas, and detailing (by payee) each expenditure (and for the purposes of this section any series of expenditures) made to a single payee exceeding \$500 for:

- (1) business gifts and entertainment;
- (2) institutional, consumption-inducing, and other advertising expenses;
- (3) public relations expenses;
- (4) legislative matters, including advocacy before any legislative body;
- (5) representation before any governmental agency or body, including municipalities;
- (6) legal expenses not accounted for in other categories of this subsection;
- (7) charitable, civic, religious, and political contributions and donations;
- (8) all dues or membership fees paid, including an identification of that portion of those dues or membership fees paid to a trade association, industry group, or other organization formed to advance, or whose activities are or become primarily directed toward advancing, utility interests, which relate to activities listed in paragraphs (1)-(7) of this subsection if known following reasonable inquiry by the utility; and
- (9) other expenses as deemed appropriate by the commission.