

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE INVESTIGATION) CASE NO. GNR-U-18-01
INTO THE IMPACT OF FEDERAL TAX)
CODE REVISIONS ON UTILITY COSTS AND) NOTICE OF FILING OF
RATEMAKING) UTILITY REPORTS ON IMPACT
) OF TAX-LAW CHANGES
)
)
)

YOU ARE HEREBY NOTIFIED that the public utilities listed below, in response to a Commission directive (Order No. 33965), have filed reports with the Idaho Public Utilities Commission to explain how recent tax-law changes will affect the utilities costs and the rates customers pay. Interested persons are invited to submit written comments on the utilities' reports. Additionally, some utilities, along with Commission Staff and certain intervening parties,¹ are negotiating or have proposed settlements in this case. Interested persons are also invited to submit written comments on the proposed settlements. Deadlines for commenting on a particular proposed settlement are specified in a corresponding Notice of Settlement Stipulation issued by the Commission. Instructions for accessing documents filed in the case, including the utilities' reports, and any proposed settlements and Commission notices and orders, are provided below.

BACKGROUND

YOU ARE FURTHER NOTIFIED that the federal Tax Cuts and Jobs Act of 2017 decreased the federal corporate tax rate from 35% to 21%, effective January 1, 2018. In response, the Commission opened this multi-utility case *to investigate whether to adjust utilities' rates so the benefits from the reduced tax rate flow through to customers*. This case involves all rate-regulated utilities in Idaho, except for small water companies with less than 200 customers, and the small electric utility, Atlanta Power. *See* Order No. 33965. The Commission directed all affected utilities to immediately account for the tax benefits as a regulatory liability. The utilities

¹ To date, the following parties have intervened in this case. These intervenors are interested in participating in this case as to particular utilities, as noted: Alliance of Western Energy Consumers, as to Intermountain Gas Company; Clearwater Paper Corporation, as to Avista Corporation; Idaho Conservation League, as to Avista Corporation; Idaho Forest Group, as to Avista Corporation; Idaho Irrigation Pumpers Association, as to PacifiCorp and Idaho Power Company; Industrial Customers of Idaho Power, as to Idaho Power Company; Monsanto Company, as to Rocky Mountain Power/PacifiCorp; and PacifiCorp Industrial Customers, as to Rocky Mountain Power/PacifiCorp.

also were to file a report on the effect of the tax changes, and proposed tariffs, by March 30, 2018. *See id.* at 1-2 (detailing what a utility’s filing must include).

UTILITIES THAT HAVE FILED REPORTS

YOU ARE FURTHER NOTIFIED that, as of the date of this Notice, the following utilities have filed the Commission-ordered reports:

- TETON WATER & SEWER COMPANY
- SCHWEITZER BASIN WATER LLC
- INTERMOUNTAIN GAS COMPANY
- AVISTA CORPORATION DBA AVISTA UTILITIES
- OREGON-IDAHO UTILITIES INC.
- SUEZ WATER IDAHO INC.
- ALBION TELEPHONE COMPANY
- CAMBRIDGE TELEPHONE COMPANY
- COLUMBINE TELEPHONE COMPANY, INC.
- DIRECT COMMUNICATIONS ROCKLAND
- FALLS WATER COMPANY
- FREMONT TELCOM CO. DBA BLACKFOOT
- IDAHO POWER COMPANY
- INLAND TELEPHONE COMPANY
- MIDVALE TELEPHONE COMPANY
- ROCKY MOUNTAIN POWER, A DIVISION OF PACIFICORP
- RURAL TELEPHONE COMPANY
- SPIRIT LAKE EAST WATER COMPANY
- RESORT WATER CO., INC.
- STONERIDGE UTILITIES LLC

YOU ARE FURTHER NOTIFIED that the documentation related to this case will be filed with the Commission and available for public inspection during regular business hours at the Commission office. The documentation may also be viewed on the Commission’s website at www.puc.idaho.gov by clicking on “File Room” and then “Multi-Utility Cases.”

YOU ARE FURTHER NOTIFIED that, as with all cases before the Idaho Public Utilities Commission, interested persons and members of the public who wish to state a position regarding this case are encouraged to file a written comment in support or in opposition with the Commission. All comments must state the case caption and case number shown on the first page of this document, the utility to whom the comment pertains, and the reasons supporting the comment. Additionally, persons desiring a hearing must specifically request a hearing in their written comments. Persons may submit their comment by mail or e-mail. Comments may be mailed to the Commission at the address below:

Commission Secretary
Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

Street Address for Express Mail:

472 W. Washington Street
Boise, ID 83702-5918

The comment must also be mailed to the utility to whom it pertains at the address listed on the utility's report. Persons may also submit comments via e-mail may by accessing the Commission's home page located at www.puc.idaho.gov. Click the "Case Comment or Question Form" under the "Consumers" tab, and complete the form using the case number as it appears on the front of this document. These comments must also be sent to the Company at any e-mail address listed on the report.

YOU ARE FURTHER NOTIFIED that all proceedings in this case are being held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code and that the Commission may enter any final order consistent with its authority under Title 61.

DATED at Boise, Idaho this *10th* day of May 2018.



Diane M. Hanian
Commission Secretary