

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF CENTURYTEL OF THE GEM STATE,)	CASE NO. CGS-T-15-05
INC. DBA CENTURYLINK FOR AN)	
INVESTMENT TAX CREDIT FOR)	
INSTALLING QUALIFYING BROADBAND)	ORDER NO. 33397
EQUIPMENT)	

On September 9, 2015, the Commission received an Application from CenturyTel of the Gem State, Inc. dba CenturyLink (“CenturyLink” or “Company”) requesting approval of a broadband tax credit pursuant to Commission Order No. 28784 and *Idaho Code* § 63-3029I(4) for the 2014 calendar year.

THE APPLICATION

In its Application, CenturyLink stated that it installed equipment associated with various forms of DSL-based broadband services (using a mix of fiber and metallic cable transport) with transmission rates from 256 Kbps—20 Mbps in the Bruneau, Grandview, and Richfield exchanges. The Company claimed that its net investment in qualifying broadband equipment in Idaho is approximately \$88,186 during the 2014 calendar year.

STAFF REVIEW

Staff reviewed the list of proposed broadband equipment submitted by CenturyLink and found that the equipment identified meets the statutory criteria outlined in *Idaho Code* § 63-3029I(3)(b). Staff determined that CenturyLink’s broadband equipment is capable of transmitting signals at a rate of at least 200,000 bits per second to a subscriber and at least 125,000 bits per second from a subscriber. *Idaho Code* § 63-3029I(3)(b). Staff also determined that CenturyLink is a telecommunications carrier and its equipment is “necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i). Staff recommended the Commission issue an Order approving the Application and forward the Order, along with a copy of CenturyLink’s Application, to the Idaho State Tax Commission.

COMMISSION FINDINGS

In order to be eligible to obtain the broadband tax credit, a taxpayer must first obtain an Order from the Commission “confirming that the installed equipment is qualified broadband

equipment.” *Idaho Code* § 63-3029I(4). “In the case of a telecommunications carrier, such qualifying equipment shall be necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i).

Based upon our review of CenturyLink’s Application and the recommendations of the Commission Staff, we find that the Application requesting a qualified broadband equipment Order should be approved. CenturyLink has adequately demonstrated that the equipment identified in its Application qualifies as broadband equipment eligible for the tax credit. The Commission also finds that CenturyLink is a telecommunications carrier and, as presently configured, the installed equipment is an integral part of the Company’s broadband network and that it is necessary to facilitate the delivery of broadband internet service to Idaho customers. Therefore, the Commission certifies in this Order that the equipment identified in CenturyLink’s Application is qualified broadband equipment. The Commission makes no findings regarding the costs of the installed broadband equipment or other expenses.

ORDER

IT IS HEREBY ORDERED that CenturyTel of the Gem State dba CenturyLink’s Application seeking an Order certifying that it has installed qualifying broadband equipment in Idaho during the 2014 calendar year is approved.

IT IS FURTHER ORDERED that a copy of this Order and a copy of CenturyLink’s Application shall be forwarded to the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626, 63-3029I(4).


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 9th
day of October 2015.


PAUL KJELLANDER, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


KRISTINE RAPER, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

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