

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF MILLENNIUM NETWORKS, LLC FOR AN)	CASE NO. MNL-T-16-01
INVESTMENT TAX CREDIT FOR)	
INSTALLING QUALIFYING BROADBAND)	ORDER NO. 33735
EQUIPMENT)	

On December 19, 2016,¹ the Commission received an Application from Millennium Networks, LLC (“Millennium” or “Company”) seeking a Commission Order certifying that the Company has installed qualified broadband equipment in Idaho, pursuant to Commission Order No. 28784 and *Idaho Code* § 63-3029I(4), during the 2013, 2014, and 2015 calendar years.

THE APPLICATION

In its Application, Millennium stated that it installed equipment associated with Cable Modem and High Speed Broadband services with transmission rates of 15 to 60 Mbps upstream and 3 to 10 Mbps downstream. *See* Application at 2. The Company also stated that more than 50% of its customers have access to its broadband network within its designated service area. *See* Amendment to Application at 2. The Company stated that it installed equipment that qualifies for the broadband tax credit in the following approximate amounts: \$19,400 in 2013; \$182,800 in 2014; and \$331,000 in 2015. The Company provided exhibits that lists equipment it believed qualifies for the tax credit, stating that “the listed equipment shown on the exhibits to the application constitutes an integral part of the relevant broadband network, necessary to broadband services” *See* Amendment to Application at 2.

STAFF REVIEW

Staff reviewed the list of proposed broadband equipment submitted by Millennium and found that the equipment identified meets the statutory criteria outlined in *Idaho Code* § 63-3029I(3)(b). Staff determined that Millennium’s broadband equipment is capable of transmitting signals at a rate of at least 200,000 bits per second (bps) to a subscriber and at least 125,000 bps from a subscriber. *Idaho Code* § 63-3029I(3)(b). Staff also determined that the Company 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 that the Commission issue an Order approving the Application and forward the

¹ The Company filed an amendment to its original Application on February 28, 2017.

Order, along with a copy of Millennium's Application, as amended, 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 the Application and the recommendation of Commission Staff, we find that Millennium's Application requesting a qualified broadband equipment Order should be approved. Millennium has adequately demonstrated that the equipment identified in its Application qualifies as broadband equipment eligible for the tax credit. The Commission also finds that Millennium 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 Millennium'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 the Application of Millennium Networks, LLC, seeking an Order certifying that it has installed qualified broadband equipment in Idaho during the 2013, 2014, and 2015 calendar years, is approved.

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

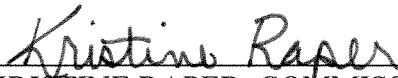
THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned 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
day of March 2017.

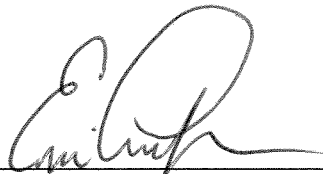
29th



PAUL KJELLANDER, PRESIDENT



KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Diane M. Hanian
Commission Secretary

O:MNL-T-16-01_sc