

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF AVISTA	)	CASE NO. AVU-TAE-25-01
CORPORATION’S REQUEST FOR	)	
APPROVAL OF THE STATE OF IDAHO	)	
USAGE TAX TARIFF SCHEDULE 57	)	MINUTE ORDER
	)	
	)	

On October 1, 2025, Avista Corporation (“Company”) submitted Tariff Advice No. AVU-TAE-25-01, seeking Commission approval of Schedule 57, State of Idaho Usage Tax Tariff Schedule (“Schedule 57”). The purpose of the filing is to implement the State of Idaho kilowatt-hour (“kWh”) tax to be billed to customers pursuant to *Idaho Code* § 63-3502B and § 63-3502C, enacted by Idaho House Bill 329. *Idaho Code* § 63-3502B establishes a tax rate of \$0.000923 per kWh to be billed to Idaho customers. *Idaho Code* § 63-3502C establishes an exemption from the per kWh tax for customers using electricity for the purposes of pumping water for irrigation or drainage purposes. The Company’s Tariff Advice No. AVU-TAE-25-01 proposed an effective date of January 1, 2026.

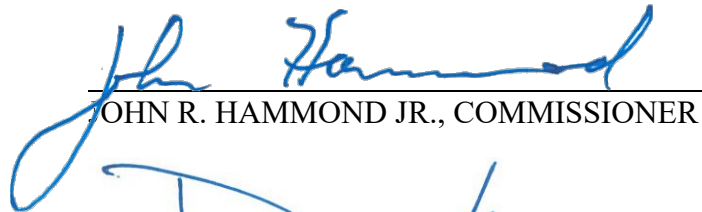
Commission Rule of Procedure 134.02 directs that no tariff advice will be effective unless the public and the Commission have been notified pursuant to applicable sections of Title 61 of the Idaho Code. IDAPA 31.01.01.134.02. Additionally, no tariff advice takes effect on less than 30 days’ notice, “unless the Commission finds good cause to approve the earlier effective date.” *Id.*

Having reviewed the record and finding the notice of the Company’s proposed Tariff Advice meets the requirements of Rule 134.02, the Company’s Tariff is approved, as filed, effective as of January 1, 2026.

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DATED at Boise, Idaho this 20th day of October 2025.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Laura Calderon Robles
Interim Commission Secretary

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