

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**AVISTA UTILITIES TARIFF ADVICE ) TARIFF ADVICE NO. AVU-TAE-26-02**  
**NO. AVU-TAE-26-02 REVISION TO )**  
**IPUC TARIFF NO. 28, SCHEDULE 58 ) MINUTE ORDER**  
**(TAX ADJUSTMENT SCHEDULE – )**  
**IDAHO) )**  

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On May 22, 2026, Avista Corporation d/b/a Avista Utilities (“Company”) submitted to the Idaho Public Utilities Commission (“Commission”) Tariff Advice No. AVU-TAE-26-02 to revise Schedule 58 (Tax Adjustment Schedule – Idaho) (“Schedule No. 58”) to reflect a new one percent franchise fee imposed on gross revenue from the sale of electricity to customers within corporate limits of the City of Culdesac (“City”).

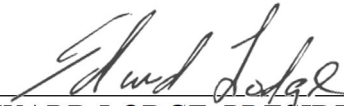
*Idaho Code* § 50-329A allows cities to establish franchise fees assessed upon a public service provider up to one percent without consent of the public service provider or the approval of a majority of voters on the question at an election. Franchise fees up to three percent are allowed with “the consent of the public service provider or the approval of a majority of voters of the city voting on” the question at an election. *Id.*


At the Commission’s June 16, 2026, Decision Meeting, Staff presented a Decision Memorandum recommending that the Commission accept the Company’s proposed revision to Schedule 58, as filed, effective July 1, 2026.

The Commission’s 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 revised tariff is approved, as filed, effective as of July 1, 2026.

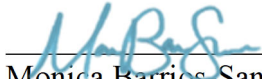
DATED at Boise, Idaho this 24<sup>th</sup> day of June 2026.

  
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EDWARD LODGE, PRESIDENT

  
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JOHN R. HAMMOND JR., COMMISSIONER

  
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DAYN HARDIE, COMMISSIONER

ATTEST:

  
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Monica Barrios-Sanchez  
Commission Secretary

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