

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER) TARIFF ADVICE NO. IPC-TAE-25-01
COMPANY’S REQUEST FOR)
APPROVAL ESTABLISHING) MINUTE ORDER
SCHEDULE 97, KILOWATT-HOUR)
TAX)
_____)

On October 1, 2025, Idaho Power Company (“Company”), filed Tariff Advice No. IPC-TAE-25-01, seeking the Idaho Public Utility Commission’s (“Commission”) approval of Original Sheet No. 97-1, Schedule 97, Kilowatt-Hour Tax (“Schedule 97”). 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 established a per kWh tax to be billed to Idaho customers. *Idaho Code* § 63-3502C established an exemption from the per kWh tax for customers using electricity for the purposes of pumping water for irrigation and drainage (“Schedule 24”).

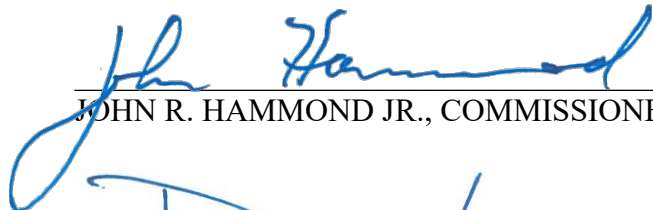
At the Commission Decision Meeting on October 14, 2025, Staff presented a Decision Memorandum recommending the Commission approve the Company’s proposed Schedule 97, as filed, effective January 1, 2026.

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 proposed tariff is approved, as filed, effective January 1, 2026.

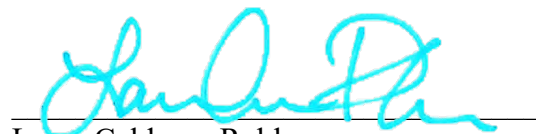
DATED at Boise, Idaho this 22nd day of October, 2025.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Laura Calderon Robles
Interim Commission Secretary

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