BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF ROCKY MOUNTAIN POWER'S APPLICATION TO IMPLEMENT ELECTRIC SCHEDULE 97 AND FOR AN ACCOUNTING ORDER AUTHORIZING THE DEFERRAL OF REVENUE COLLECTED THROUGH THE SCHEDULE	)	**CASE NO. PAC-E-26-13**
	)	**NOTICE OF APPLICATION**
	)	**NOTICE OF MODIFIED PROCEDURE**
	)	**ORDER NO. 37206**

On August 26, 2026, PacifiCorp, d/b/a Rocky Mountain Power ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting authority to establish Schedule 97, a new tariff schedule implementing Idaho's kilowatt-hour ("kWh") tax ("Schedule 97"), and an accounting order authorizing deferral of revenue collected through Schedule 97 until it can be refunded to customers ("Application"). The Company requests an effective date of January 1, 2027, to allow compliance with *Idaho Code* § 63-3502B(7).

The Commission now issues this Notice of Application and Notice of Modified Procedure establishing written comment deadlines.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that House Bill 329, signed into Idaho law on March 27, 2025, established a kWh tax on retail electricity sales beginning on January 1, 2027, to replace the property tax treatment applicable to certain utility operating property. Application at 2–3.

YOU ARE FURTHER NOTIFIED that the Company seeks approval of Schedule 97, effective January 1, 2027, implementing Idaho's kWh tax pursuant to *Idaho Code* § 63-3502B and authorization to bill the tax as a separate line item on customer bills. *Id.* at 1.

YOU ARE FURTHER NOTIFIED that under the proposed Schedule 97, irrigation and drainage customers would receive a rebate equal to the kWh tax assessed for their electricity usage, as required by *Idaho Code* § 63-3502C. *Id.* at 3.

YOU ARE FURTHER NOTIFIED that the Company also seeks an accounting order authorizing deferral of Schedule 97 revenues beginning January 1, 2027, until a future rate case addresses the transition from a property tax framework to the kWh tax and determines an appropriate customer refund. *Id.* at 1–2. The Company requests authority to record carrying

charges on the Schedule 97 deferred revenues balance consistent with the Company's approved customer deposit rate. *Id.* at 4.

YOU ARE FURTHER NOTIFIED that the Application and attachments are available for public inspection during regular business hours at the Commission's office. These documents are also available on the Commission's website at www.puc.idaho.gov. Click on the "ELECTRIC" icon, select "Open Cases," and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code, and that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq*.

NOTICE OF MODIFIED PROCEDURE

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to the Commission's Rules of Procedure 201–204, IDAPA 31.01.01.201–.204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that persons desiring to state a position on this Application may file a written comment explaining why the person supports or opposes the Application. Persons who would like a hearing must specifically request a hearing in their written comments and explain why written comments alone are insufficient. **Persons interested in filing written comments must do so by December 1, 2026.** Comments must be filed through the Commission's website or by e-mail unless computer access is unavailable. To comment electronically, please access the Commission's website at www.puc.idaho.gov. Click the "Case Comment Form" and complete the form using the case number as it appears on the front of this document.

To file by e-mail, persons must e-mail the comments to the Commission Secretary and all parties at the e-mail addresses listed below. Persons submitting a comment by e-mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by e-mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13) and that all information provided by such person is available for public and media inspection.

If computer access is unavailable, then comments may be mailed to the Commission and the Parties at the addresses below. Persons submitting a comment by mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13) and that all information provided by such person is available for public and media inspection.

For the Idaho Public Utilities Commission:

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YOU ARE FURTHER NOTIFIED that **the Company must file any reply comments by December 8, 2026.**

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its final order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.

ORDER

IT IS HEREBY ORDERED that this Application be processed under Modified Procedure. Persons interested in submitting written comments must do so by December 1, 2026. The Company must file any reply comments by December 8, 2026.

IT IS FURTHER ORDERED that parties comply with Order No. 35375, issued April 21, 2022. Generally, all pleadings should be filed with the Commission electronically and will be deemed timely filed when received by the Commission Secretary. Rule 14.02. Service between

parties should continue to be accomplished electronically when possible. However, voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 22nd day of October 2026.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Monica Barrios-Sanchez
Commission Secretary
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