BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF CORPORATION'S	
TARIFF ADVICE FOR REVISION TO) TARIFF ADVICE NO. AVU-TAG-25-02
TARIFF NO. 27, SCHEDULE 158 (TAX	
ADJUSTMENT SCHEDULE – IDAHO))
,) MINUTE ORDER
)
)

On November 7, 2025, Avista Corporation d/b/a Avista Utilities ("Company") submitted a proposed update to Tariff No. 27 to add the City of Deary ("City") to Schedule No. 158, Tax Adjustment Schedule – Idaho ("Schedule No. 158") to the Idaho Public Utilities Commission ("Commission") for approval. The purpose of the filing is to update the Company's tariff to pass through a new one percent franchise fee imposed on gross revenue from the sale of natural gas to customers within corporate limits of the City, set to take effect January 1, 2026, pursuant to City ordinance. Accordingly, the Company's Tariff Advice No. AVU-TAG-25-02 also proposed an effective date of January 1, 2026.

The Company attached to its filing: (1) City Ordinance No. 405, which sets forth the City Franchise Agreement with the Company, and (2) the proposed revisions to Schedule No. 158. The Company represented that its natural gas customers in the City will be provided notice of the new franchise fee on their bills for one billing cycle beginning on January 1, 2026.

Idaho Code § 50-329A allows cities to establish franchise fees assessed upon a public service provider up to one percent without 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. Under the statute, 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.

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

DATED at Boise, Idaho this 19th day of December 2025.

EDWARD LODGE, PRESIDENT

OHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Laura Calderon Robles
Interim Commission Secretary

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