

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF AVISTA)
CORPORATION’S TARIFF ADVICE)
NO. AVU-TAG-26-01 REVISION TO)
THE IPUC TARIFF NO. 28,)
SCHEDULE 158 (TAX ADJUSTMENT)
SCHEDULE – IDAHO))
_____)**

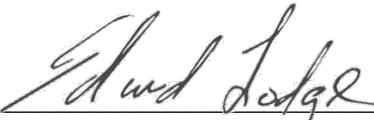
On January 28, 2026, Avista Corporation, d/b/a Avista Utilities (“Company”), filed Tariff Advice No. AVU-TAG-26-01 requesting to revise Tariff No. 28 to increase the percentage of the franchise fee being collected for the City of Kellogg (the “City”) found in Schedule 158 (Tax Adjustment Schedule – Idaho) (“Schedule No. 158”). The City’s franchise fee is imposed on gross revenue from the Company’s sale of natural gas within the city limits and will increase from 1% to 3% under the revision. The increase is the result of Ordinance No. 643, which amends Ordinance No. 556, and was passed on January 14, 2026. The Company requested an effective date of March 1, 2026.

At the Idaho Public Utilities Commission’s (“Commission”) Decision Meeting on February 17, 2026, Staff presented a Decision Memorandum recommending the Commission accept the Company’s proposed revision to Schedule 158, as filed, effective March 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 March 1, 2026.

DATED at Boise, Idaho this 19th day of February, 2026.



EDWARD LODGE, PRESIDENT



JOHN R. HAMMOND JR., COMMISSIONER



DAYN HARDIE, COMMISSIONER

ATTEST:



Monica Barrios-Sanchez
Commission Secretary
I:\Legal\TARIFF ADVICE\AVUTAG2601_minute_em.docx