



## Idaho Public Utilities Commission

P.O. Box 83720, Boise, ID 83720-0074

Brad Little, Governor

Eric Anderson, President

John R. Hammond, Jr., Commissioner

Edward Lodge, Commissioner

Case No. POT-T-24-01  
Order No. 36396  
Contact: Adam Rush  
Office: (208) 334-0339  
E-mail: [adam.rush@puc.idaho.gov](mailto:adam.rush@puc.idaho.gov)

NEWS RELEASE: Commission approves telecom's application asking that equipment is qualified broadband equipment.

**BOISE (Nov. 21, 2024)** – The Idaho Public Utilities Commission has approved an application submitted by TDS Telecom asking that equipment it installed in 2023 be designated as qualified broadband equipment.

TDS Telecom said it made investments that constituted qualified broadband equipment, and that 100 percent of its Idaho subscribers had access to the broadband network. TDS Telecom also said all of its various offerings exceed a statutory requirement of 200,000 bits per second to a subscriber and 125,000 bits per second from a subscriber. In addition, the company said its net investment in this type of equipment in 2023 was \$530,451.32.

Idaho code allows a taxpayer to receive an income tax credit for having installed qualified broadband equipment during a calendar year. Before the taxpayer is eligible for the credit, it must apply to the commission for an order confirming the installed equipment is qualified broadband equipment as defined in Idaho code. The statute defines this type of equipment as being capable of transmitting signals at a rate of at least 200,000 bits per second to a subscriber and at least 125,000 bits per second from a subscriber and is primarily used to provide services in Idaho to public subscribers.

Additional information is available at: [puc.idaho.gov/case/Details/7397](https://puc.idaho.gov/case/Details/7397).