



## Idaho Public Utilities Commission

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Brad Little, Governor

Edward Lodge, President  
John R. Hammond, Jr., Commissioner  
Dayn Hardie, Commissioner

Case No. GNR-T-24-06  
Order No. 36532  
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NEWS RELEASE: Commission issues order approving telecom utility's application regarding broadband equipment.

**BOISE (April 9, 2025)** – The Idaho Public Utilities Commission has issued an order approving an application submitted by AT&T Mobility II LLC asking that some of the equipment it installed from 2014 through 2023 be designated as qualified broadband equipment. The designation will allow the utility to receive an income tax credit.

The utility offers mobile broadband service over its wireless broadband network. The service includes voice and data services, messaging, location-based services, downloadable applications and video on demand, among other items. It confirmed with the commission that it offers broadband services to customers at transmission rates between 14 megabits per second and 38 megabits per second for download speeds and between 1 megabit per second and 3 megabits per second for upload speeds.

AT&T Mobility said it invested \$208,296,295 in equipment during calendar years 2014 through 2023. It submitted the application on Nov. 14, 2024. The commission approved it on April 4, 2025.

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 the 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/7450](https://puc.idaho.gov/case/Details/7450).