



Idaho Public Utilities Commission

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Case No. ALB-T-24-01
Order No. 36162
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NEWS RELEASE: Commission approves telecommunication company's application regarding broadband equipment.

BOISE (May 1, 2024) – The Idaho Public Utilities Commission has approved an application from ATC Communications that asked the commission to confirm that equipment it installed in 2023 is qualified broadband equipment under Idaho code.

In its application, ATC said its net investment in qualifying broadband equipment in 2023 was \$3,064,718.54. ATC also said 99 percent of its Idaho subscribers have access to the broadband network. ATC indicated its transmission rates from 25 megabits per second to 1 gigabit per second meet the required rates of 200,000 bits per second to a subscriber and 125,000 bits per second from a subscriber.

Idaho code allows a taxpayer to receive an income tax credit for having installed the equipment during a calendar year. Before the taxpayer is eligible for the tax credit, the taxpayer is required to apply to the commission for an order confirming the installed equipment is qualified broadband equipment as defined in Idaho code. The code defines qualified broadband equipment as 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.

Commission staff reviewed ATC's application and determined the equipment is qualified broadband equipment eligible for the tax credit. ATC's application and the commission's order approving it are forwarded to the Idaho State Tax Commission.

The company is based in Albion, Idaho, and offers residential and business services in Idaho and Utah.

Additional information is available at puc.idaho.gov/case/Details/7251.