

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF FREMONT TELECOM) CASE NO. FRE-T-25-01
CO.’S APPLICATION FOR THE 2024)
BROADBAND EQUIPMENT TAX CREDIT) NOTICE OF AMENDED
) APPLICATION
)
) AMENDED NOTICE OF
) MODIFIED PROCEDURE
)
) ORDER NO. 37041
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On July 23, 2025, Fremont Telecom Co. (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) for an order confirming that equipment the Company installed during 2024 is “qualified broadband equipment” under *Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment) (“Application”).

On December 10, 2025, the Commission issued a Notice of Application and Notice of Modified Procedure establishing written comment deadlines. Order No. 36867. Commission Staff (“Staff”) filed comments. On January 16, 2026, rather than submitting reply comments, the Company filed an amended application along with a revised equipment list (“Amended Application”).

We now issue this Notice of Amended Application and Amended Notice of Modified Procedure establishing written comment deadlines.

BACKGROUND

In 2001, House Bill 377 was enacted, authorizing income tax credit for the installation of qualifying broadband infrastructure in Idaho. *Idaho Code* § 63-3029B(3)(a)(ii). *Idaho Code* § 63-3029I allows a taxpayer to receive an investment tax credit for eligible broadband equipment installed during a calendar year.

Qualified broadband equipment is defined as equipment “capable of transmitting signals at a rate of at least two hundred thousand (200,000) bits per second to a subscriber and at least one hundred twenty-five thousand (125,000) bits per second from a subscriber.” *Idaho Code* § 63-3029I(3)(b). If the equipment is installed by a telecommunications carrier, it must also be “necessary to the provision of broadband services and an integral part of a broadband network.”

Idaho Code § 63-3029I(3)(b)(i). The equipment must be primarily used to provide services to subscribers in Idaho to qualify for the credit. *Idaho Code* § 63-3029I(3)(b)(vii).

To be eligible for the tax credit, the taxpayer must obtain an order from the Commission confirming that the installed equipment meets the statutory definition of qualified broadband equipment. Commission Order No. 35297 and *Idaho Code* § 63-3029I(4). Prior to making such a determination, the Commission requires applicants to submit “a specific list of the equipment or types of equipment that the applicant is requesting that the Commission determine is ‘qualified broadband equipment’ as defined in *Idaho Code* § 63-3029I(3)(b),” and to “[l]ist the brand, manufacturer, model numbers of the installed equipment, number of items, and total cost.” Order No. 35297, Attachment A. Once the Commission has determined that the installed equipment is eligible for the broadband equipment tax credit, an order along with the original Application is forwarded to the Idaho Tax Commission.

NOTICE OF AMENDED APPLICATION

YOU ARE HEREBY NOTIFIED that the Company represents that it offers broadband services through Asymmetric Digital Subscriber Line, Very-high-bit-rate Digital Subscriber Line, Broadband Ethernet and Wavelength services. Amended Application at 2.

YOU ARE FURTHER NOTIFIED that the Company states that it provides broadband services to its customers at transmission rates of 256,000 bits per second (“bps”) up to 1,000,000,000 bps from a subscriber and 768,000 bps up to 1,000,000,000 bps to a subscriber. *Id.*

YOU ARE FURTHER NOTIFIED that the Company represents that during 2024, it served 4,271 broadband customers in Idaho out of 13,551 possible broadband subscribers, resulting in 32% of possible subscribers being served. *Id.*

YOU ARE FURTHER NOTIFIED THAT the Company reported investing \$2,818,233.75 in qualifying broadband equipment during 2024. *Id.* at 3.

YOU ARE FURTHER NOTIFIED that the Amended Application is available for public inspection during regular business hours at the Commission’s office. The Amended Application is also available on the Commission’s website at www.puc.idaho.gov. Click on the “TELECOM” icon, select “Open Cases,” and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission’s jurisdiction under Title 61 of the Idaho Code, and that all proceedings in this

matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

AMENDED NOTICE OF MODIFIED PROCEDURE

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to the Commission's Rules of Procedure 201-204, IDAPA 31.01.01.201-.204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that persons desiring to state a position on the Amended Application may file a written comment explaining why the person supports or opposes the Amended Application. Persons who would like a hearing must specifically request a hearing in their written comments and explain why written comments alone are insufficient. **Persons interested in filing written comments must do so within 7 days of the service date of this Order.** Comments must be filed through the Commission's website or by e-mail unless computer access is unavailable. To comment electronically, please access the Commission's website at <http://www.puc.idaho.gov/>. Click the "Case Comment Form" and complete the form using the case number as it appears on the front of this document.

To file by e-mail, persons must e-mail the comments to the Commission Secretary and all parties at the e-mail addresses listed below. Persons submitting a comment by e-mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by e-mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13), and all information provided by such person is available for public and media inspection.

If computer access is unavailable, then comments may be mailed to the Commission and the Parties at the addresses below. Persons submitting a comment by mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13), and all information provided by such person is available for public and media inspection.

**For the Idaho Public Utilities
Commission:**

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83702-0074
secretary@puc.idaho.gov

For the Company:

Dani Kinard, CPA
Blackfoot Communications
1221 North Russell Street
Missoula, MT 59808
dkinard@blackfoot.com

YOU ARE FURTHER NOTIFIED that **the Company must file any reply comments within 14 days of the service date of this Order.**

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its final order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.


ORDER

IT IS HEREBY ORDERED that this Amended Application be processed under Modified Procedure. Persons interested in submitting written comments must do so within 7 days of the service date of this Order. The Company must file any reply comments within 14 days of the service date of this Order.

IT IS FURTHER ORDERED that parties comply with Order No. 35375, issued April 21, 2022. Generally, all pleadings should be filed with the Commission electronically and will be deemed timely filed when received by the Commission Secretary. Rule 14.02. Service between parties should continue to be accomplished electronically when possible. However, voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 14th day of May 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary
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