

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF FATBEAM, LLC's)	CASE NO. FZ4-T-25-01
APPLICATION FOR THE 2024)	
BROADBAND EQUIPMENT TAX CREDIT)	
) ORDER NO. 36788

On July 23, 2025, Fatbeam, LLC (“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”). With this Order, we confirm that the installed equipment is “qualified broadband equipment” under *Idaho Code* § 63-3029I.

THE BROADBAND EQUIPMENT TAX CREDIT

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). Section 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 from the Idaho Public Utilities Commission (“Commission”) an order confirming that the installed equipment meets the statutory definition of qualified broadband equipment. Commission Order No. 35297 and *Idaho Code* § 63-3029I(4). 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.

THE APPLICATION

The Company stated that all of its customers in Idaho have access to broadband services. Application at 3. The Company indicated that the broadband services offered include a 100G

backbone network that feeds the broadband equipment throughout the state of Idaho and customers via direct access fiber, fiber to the home, fixed microwave or broadband radio setups. *Id.* The offerings include fixed wireless at speeds up to 3 gigabits per second (“Gbps”) for uploads and downloads; wireless broadband services with speeds from 5 megabits per second (“Mbps”) to 30Mbps download and up to 5Mbps upload; and Fiber To The Home with speeds up to 1Gbps for uploads and downloads. *Id.*

The Company indicated that the equipment identified in its Broadband Equipment List, attached to the Application, was necessary for the provision of broadband services and an integral part of a broadband network. *Id.*

The Company reported investing \$3,864,590.13 in qualifying broadband equipment in 2024, which would amount to a 3% broadband tax credit of \$115,937.70. *Id.*

STAFF REVIEW

Staff reviewed the Company’s list of claimed broadband equipment included in the Application. Staff Memo at 2. Staff believed the identified equipment qualifies for the investment tax credit pursuant to Commission Order No. 35297 and *Idaho Code* § 63-30291(3)(b). *Id.* Staff recommended that the Commission issue an order confirming that the equipment is qualified broadband equipment and forward the approving order, along with a copy of the original Application, to the Idaho Tax Commission. *Id.*

COMMISSION FINDINGS

Having reviewed the Company’s Application and Staff’s recommendations, the Commission finds that the Company’s equipment identified in Case No. FZ4-T-25-01 is qualified broadband equipment eligible for the tax credit under *Idaho Code* § 63-30291. The Commission makes no findings regarding the costs of the installed broadband equipment or other expenses.

ORDER

IT IS HEREBY ORDERED that the Company’s Application for an order confirming that equipment it installed in 2024 is qualified broadband equipment is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of the Application be served on the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order regarding any matter

decided herein. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code §§ 61-626 and 62-619.*

DONE by order of the Idaho Public Utilities Commission at Boise, Idaho this 6th day of October 2025.


EDWARD LODGE, COMMISSIONER


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Laura Calderon Robles
Interim Commission Secretary

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