

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF CABLE ONE, INC.’S ) CASE NO. GNR-T-25-06**  
**APPLICATION FOR THE 2024 BROADBAND )**  
**EQUIPMENT TAX CREDIT )**  
**) ORDER NO. 36722**

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On June 12, 2025, Cable One, Inc. (“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 June 18, 2025, the Company filed an amended application correcting the tables from which it calculated the broadband tax credit (“Amended 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, the Idaho Legislature enacted House Bill 377 authorizing an income tax credit for the installation of qualifying broadband infrastructure in Idaho. *Idaho Code* § 63-3029B. Section 63-3029I allows a taxpayer to receive an income tax credit for eligible broadband equipment installed during a calendar year. Qualified broadband equipment is defined as those network facilities “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).

To be eligible for the income 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; *Idaho Code* § 63-3029I(4). Once the Commission has determined the installed equipment is eligible for the income tax credit, the Commission will issue an order granting the application, and the Commission will forward the order and application to the Idaho Tax Commission.

## THE APPLICATION

The Company stated that it provides broadband service directly to customers in Idaho. Amended Application at 2. According to the Company, the broadband services it offers include that through a High-Speed Data Kit and Fiber to the Premises. *Id.*

The Company represented that the lowest broadband network data transmission rate it offers to customers is 100,000,000 bits per second and the highest is 940,000,000 bits per second. *Id.* The Company added that during 2024, it served 242,373 customers in Idaho, with an estimated 98.2% of these customers accessing the Company's broadband network. *Id.*

The Company indicated that the equipment identified in its Broadband Equipment List, attached to the Amended Application as Exhibit B, was necessary to the provision of broadband services and an integral part of a broadband network. *Id.* The Company reported investing \$47,916,273 in qualifying broadband equipment in 2024, which would result in a 3% broadband tax credit of \$1,437,488.19. Amended Application, Exhibit B.

## STAFF REVIEW

Commission Staff ("Staff") reviewed the Company's Application and Amended Application under *Idaho Code* § 63-3029I and Order No. 35297. Staff Memo at 2. Based on its review, Staff believed that the listed equipment met the statutory criteria and was qualified broadband equipment that was eligible for the tax credit. *Id.* Staff recommended the Commission: (1) issue an order confirming that the Company's equipment is qualified broadband equipment, and (2) forward copies of the Application and the order to the Idaho State 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. GNR-T-25-06 is qualified broadband equipment eligible for the tax credit under *Idaho Code* § 63-3029I. 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 19<sup>th</sup> day of August 2025.

  
EDWARD LODGE, COMMISSIONER

  
JOHN R. HAMMOND JR., COMMISSIONER

  
DAYN HARDIE, COMMISSIONER

ATTEST:

  
Monica Barrios-Sanchez  
Commission Secretary

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