

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF AT&T MOBILITY II)	CASE NO. GNR-T-25-08
LLC’S APPLICATION FOR BROADBAND)	
EQUIPMENT TAX CREDIT FOR 2014-2023)	NOTICE OF APPLICATION
)	
)	NOTICE OF MODIFIED
)	PROCEDURE
)	
)	ORDER NO. 36906
)	

On September 11, 2025, AT&T Mobility II LLC¹ (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) requesting an order confirming that equipment the Company installed and put into operation during the calendar years 2014 through 2023 is “qualified broadband equipment” under *Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment) (“Application”).

This case is a continuation from a previously closed docket. On April 4, 2025, the Commission issued an order partially approving a list of equipment submitted by the Company as “qualified broadband equipment.” Order No. 36532. The Order specifically stated the Company could file a new application requesting approval of the remainder of the list when the Company was able to provide all required information. *Id.* at 3. The Company subsequently filed the Application, seeking approval of the remainder of the list. Application at 1.

We now issue this Notice of Application and 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.

¹ The Company is a subsidiary of AT&T Inc. and is registered with the Idaho Secretary of State as a foreign liability company.

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 APPLICATION

YOU ARE HEREBY NOTIFIED that the Company represents that it offers mobile broadband technologies over its wireless broadband network, including but not limited to voice and data services, messaging, location-based services, over-the-air downloadable applications, video on demand, and push-to-talk. Application at 2. The Company states that through FirstNet services, it also provides a nationwide wireless broadband network dedicated to public safety. *Id.*

YOU ARE FURTHER NOTIFIED that the Company states that it has implemented the Distributed Radio Access Network architecture at its cell tower locations throughout Idaho. *Id.* at 3. The Company represents that the components it installed at its cell tower locations include: tower or other supporting structure; antennas; coaxial cables; remote radio heads; remote radio units; fiber optic cables and power cables; shelter containing power supply components, baseband units (signal processing), and smart integrated access device (Interface to the backhaul network). *Id.*

YOU ARE FURTHER NOTIFIED that the Company represents that it offers broadband services to its customers at transmission rates between 14 Megabits per second (“Mbps”) and 38 Mbps for download speeds and between 1 Mbps and 3 Mbps for upload speeds. *Id.* at 4.

YOU ARE FURTHER NOTIFIED that the Company states that, as of August 2, 2024, 99.7% of the population in Idaho is covered by its total network (including roaming), and 74.2% of the geographic area in Idaho is covered by the total network (including roaming). *Id.*

YOU ARE FURTHER NOTIFIED that the Company affirms that during calendar years 2014 through 2023, it made substantial investments in Idaho that constitute “qualified broadband equipment” that is necessary to the Company’s provisioning of broadband services and an integral part of a broadband network. *Id.*

YOU ARE FURTHER NOTIFIED that the Company is seeking credit for a total investment of \$42,744,377 in equipment the Company installed and put into operation during the calendar years 2014 through 2023. Application, Exhibit A at 3.

YOU ARE FURTHER NOTIFIED that the Application is available for public inspection during regular business hours at the Commission’s office. The 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.*

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 this Application may file a written comment explaining why the person supports or opposes the 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
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For the Company:

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YOU ARE FURTHER NOTIFIED that the Company must file any reply comments within 21 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 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 21 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. *See* 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.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 13th day of January 2026.



EDWARD LODGE, PRESIDENT




JOHN R. HAMMOND JR., COMMISSIONER



DAYN HARDIE, COMMISSIONER

ATTEST:



Monica Barrios-Sanchez
Commission Secretary

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