

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)
) ORDER NO. 36970
)

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.

On January 13, 2026, the Commission issued a Notice of Application and Notice of Modified Procedure establishing written comment deadlines. Order No. 36906. Commission Staff (“Staff”) filed comments. The Commission received no public comments or Company reply comments.

Based on our review of the record, the Commission now issues this Final Order denying the Application.

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-

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

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.

THE APPLICATION

The Company represented 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 stated that through FirstNet services, it also provides a nationwide wireless broadband network. *Id.* The Company has implemented the Distributed Radio Access Network architecture at its cell tower locations throughout Idaho. *Id.* at 3. The Company represented 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.* The Company 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. The Company stated 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.*

The Company affirmed 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.* 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.

STAFF COMMENTS

Upon initial review of the equipment list the Company provided with the Application as Appendix A, Staff determined that the information contained in the list failed to comply with the requirements of Commission Order No. 35297, which states that the Company must include the brand, manufacturer, and model number of all equipment that qualifies for the tax credit. Staff Comments at 3. Staff requested the missing information through a set of production requests that were served on October 6, 2025. *Id.* at 3.

As of January 20, 2026, Staff had yet to receive any substantive response to its production requests. *Id.* Therefore, Staff recommended the Commission issue an order denying the Company’s Application.

COMMISSION FINDINGS AND DECISION

Having reviewed the Company’s Application and Staff’s recommendation, the Commission is unable to find that the list attached to the Company’s Application as Exhibit A is qualified broadband equipment eligible for the income tax credit under *Idaho Code* § 63-3029I. Accordingly, we deny the Company’s Application and note that the Commission will not find that project expenses distinct from the costs of equipment qualify for the broadband equipment tax credit.

Under *Idaho Code* § 63-3029I, qualified broadband equipment is defined as “*equipment* that qualifies for the credit for capital investment permitted by section 63-3029B(3)(b)...”

(emphasis added). The Commission’s role in applications for broadband equipment tax credit is limited to “confirming that the *installed equipment* is qualified broadband equipment.” *Idaho Code* § 63-3029I(4) (emphasis added). To carry out its statutory responsibility to ensure that equipment claimed as qualifying broadband equipment is eligible for the income tax credit, the Commission has established a checklist for applicants to follow. For each item of equipment claimed, an applicant must provide the: (1) brand, (2) manufacturer, (3) model number, (4) quantity, and (5) total cost. Order No. 35297, Attachment A. Neither Staff nor the Commission could verify the items listed in Exhibit A to the Company’s Application included the required information.

We note that the entries included in Exhibit A do not appear to represent broadband equipment purchased by the Company. Each entry lists a company name as both the brand and manufacturer. Furthermore, the model numbers provided seem to correspond with project numbers rather than with specific pieces of equipment. For instance, purported model numbers include “ATTCOR6,” “ID07,” and “WA1051.” Application, Exhibit A at Line Nos. 27–29. Finally, in some instances, it seems the Company embedded overall project costs into a single entry. The Company reports spending \$6,291,604 on a single item, for which the quantity is shown as one. Application, Exhibit A at Line No. 4. Four separate single-item entries show a cost of over a million dollars. Application, Exhibit A at Line Nos. 2, 16, 18–19.

ORDER

IT IS HEREBY ORDERED that the Application is denied.

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 in this Order. 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.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 19th day of March 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary
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