

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF AT&T MOBILITY II ) CASE NO. GNR-T-25-09**  
**LLC’S APPLICATION FOR THE 2024 )**  
**BROADBAND EQUIPMENT TAX CREDIT )**  
**) ORDER NO. 37083**  
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On September 22, 2025, AT&T Mobility II 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”).

On May 8, 2026, the Commission issued a Notice of Application and Notice of Modified Procedure establishing written comment deadlines. Order No. 37035. 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* § 63-3029I 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 apply for and obtain an order from the Commission confirming that the installed equipment meets the statutory definition of qualified broadband equipment. *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 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.* The Company stated that it has implemented the Distributed Radio Access Network architecture at its cell tower locations throughout Idaho. *Id.* The Company represents that the components it installed at its cell tower locations include: the tower or other supporting structure; antennas; coaxial cables; remote radio heads or remote radio units; fiber optic cables and power cables; and a shelter containing power supply components, baseband units (signal processing), and a smart integrated access device (Interface to the backhaul network). *Id.* at 3.

According to the Company, it offers broadband services to its customers at minimum transmission rates of 48.75 megabits per second (“Mbps”) and for downloads and 2.84 Mbps for uploads. *Id.* The Company stated that its network is available to 98.6 percent of Idaho residents. *Id.* According to the Company, it currently services 302,727 subscribers. *Id.* The Company reported investing \$5,931,601 in qualifying broadband equipment during 2024. Application, Appendix A at 14.

### **STAFF COMMENTS**

Staff audited the Company’s equipment list and could not verify that each entry in the list identified a valid brand, manufacturer, and model number. Staff Comments at 3. Staff requested the missing information through a set of production requests that were served on December 5, 2025. *Id.* at 3. As of May 26, 2026, Staff had yet to receive any substantive response to its production requests. *Id.*

Staff attached to its comments as Attachment A a spreadsheet of the Company's equipment list with the items Staff believed should be disallowed and a brief explanation as to why it could not verify each item. *Id.* Because Staff could not confirm the majority of the Company's list were qualified broadband equipment, it recommended that the Commission conditionally deny the Company's Application with leave to amend for a period of 30 days.

### **COMMISSION FINDINGS AND DECISION**

Having reviewed the record, the Commission is unable to find that the items included in the list attached to the Company's Application are qualified broadband equipment eligible for the broadband tax credit under *Idaho Code* § 63-3029I. Accordingly, we deny the Company's Application.

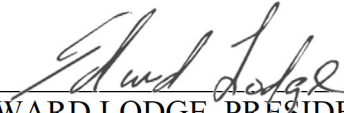
### **ORDER**


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 21 days of the service date of this Order regarding any matter decided in this Order. Within seven days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626 and 62-619.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 30<sup>th</sup> day of June 2026.

  
EDWARD LODGE, PRESIDENT

  
JOHN R. HAMMOND JR., COMMISSIONER

  
DAYN HARDIE, COMMISSIONER

ATTEST:

  
Monica Barrios-Sanchez  
Commission Secretary

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