

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

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| <b>IN THE MATTER OF INLAND</b>           | ) | <b>CASE NO. INC-T-24-01</b> |
| <b>CELLULAR'S APPLICATION FOR THE</b>    | ) |                             |
| <b>APPROVAL OF ITS IDAHO BROADBAND</b>   | ) |                             |
| <b>EQUIPMENT TAX CREDIT FOR THE YEAR</b> | ) | <b>ORDER NO. 36616</b>      |
| <b>2023</b>                              | ) |                             |
|  | ) |                             |

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On August 14, 2024, Inland Cellular LLC (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) for an order confirming that equipment the Company installed in 2023 is “qualified broadband equipment” under *Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment) (“Application”). On April 25, 2025, the Company submitted an addendum to its Application, updating its Idaho broadband equipment list (“Addendum”). 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).

In furtherance of its statutory responsibility, the Commission issued Order No. 28784.<sup>1</sup> That order specifies the information the taxpayer must include in the broadband tax credit application. In Case No. GNR-T-21-10, the Commission modified the informational requirements set forth by Order No. 28784. *See* Order No. 35297.

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<sup>1</sup> The Commission issued Order No. 28784 pursuant to *Idaho Code* § 63-3029I(4), which empowers the Commission to “issue procedural orders necessary to implement” the statute.

When the taxpayer applies, Commission Staff (“Staff”) reviews the application to determine whether the listed equipment meets the statutory definition of “qualified broadband equipment.” Staff then submits a recommendation to the Commission. If the Commission ultimately approves the application, then the Commission forwards it and the order to the Idaho State Tax Commission.

### **THE APPLICATION**

The Company represented that it offers the following broadband services to its customers: Evolution Data Optimized (“EVDO”) mobile data, fixed, and fiber Long Term Evolution (“LTE”) mobile data. Application at 1. These services are offered using networks such as Mobile EVDO and LTE data, fixed wireless, fiber to the premises (“FTTP”), fiber backhaul, microwave backhaul, and millimeter wave (“mmWave”). *Id.*

The Company disclosed that the transmission rates it offers to its customers depend on the type of network used by the customer. *Id.* The EVDO mobile data provides a transmission speed rate of 3 megabits per second (“Mbps”) download and 1 Mbps upload; the LTE mobile data provides 10 Mbps download and 3 Mbps upload; the FTTP provides a transmission speed rate that ranges from 100 Mbps to 1 Gbps; the fixed wireless network provides the transmission speed rate that ranges from 3 Mbps download/1 Mbps upload to 100 Mbps download/20 Mbps upload; and finally, the microwave backhaul network provides a transmission rate that ranges from 50 Mbps to 3 gigabits per second (“Gbps”). *Id.* The mmWave provides a transmission rate that ranges from 250 Mbps to 1 Gbps. *Id.* The Company represented that all of these transmission speed rates exceed the minimum statutory speed requirements under *Idaho Code* § 63-3029I.

The Company stated that it served 22,717 subscribers, or 12.76 percent, of the potential available 178,047 customers. *Id.* The Company reported that it invested a total of \$424,942.42 in 2023 in qualifying broadband equipment. Addendum at 1. The Company represented that all of the purchased equipment listed is necessary for the provision of broadband service and is an integral part of its broadband network. Application at 1.

### **STAFF REVIEW**

Commission Staff (“Staff”) reviewed the Company’s Application under *Idaho Code* § 63-3029I. 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. 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.

### COMMISSION FINDINGS

Having reviewed the Company's Application and Staff's recommendations, we find that the Company's equipment identified in Case No. INC-T-24-01 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

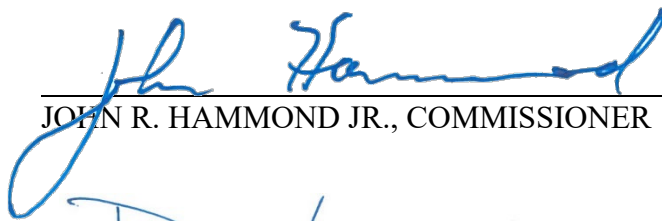
IT IS HEREBY ORDERED that the Company's Application for an order confirming that equipment it installed in 2023 is qualified broadband equipment is granted.

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.

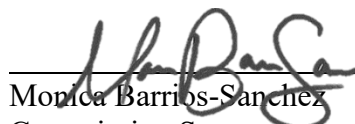
DONE by order of the Idaho Public Utilities Commission at Boise, Idaho this 22<sup>nd</sup> day of May 2025.

  
EDWARD LODGE, COMMISSIONER

  
JOHN R. HAMMOND JR., COMMISSIONER

  
DAYN HARDIE, COMMISSIONER

ATTEST:

  
Monica Barrios-Sanchez  
Commission Secretary  
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