

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF INLAND CELLULAR ) CASE NO. INC-T-25-01**  
**LLC’S APPLICATION FOR BROADBAND )**  
**EQUIPMENT TAX CREDIT FOR THE YEAR )**  
**2024 ) ORDER NO. 37080**  
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On September 12, 2025, Inland Cellular, 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 4, 2026, the Commission issued a Notice of Application and Notice of Modified Procedure establishing written comment deadlines. Order No. 37029. 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 partially approving the equipment list that the Company submitted with the Application as qualifying broadband equipment.

**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 evolution-data optimized (“EVDO”) and long-term evolution (“LTE”) mobile data; fiber; and fixed wireless broadband services through mobile EVDO and LTE data; fixed wireless; fiber to the premises; fiber and microwave backhaul; and millimeter wave networks. Application at 1. The Company stated that it provides broadband services to its customers at minimum transmission rates of three megabits per second (“Mbps”) for downloads and one Mbps for uploads. *Id.* According to the Company, during 2024 it served 24,956 subscribers of its 382,699 Idaho points of presence with broadband services (6.52 percent). *Id.* The Company reported investing \$232,129.40 in qualifying broadband equipment during 2024. Application, Attached Broadband Equipment List.

### **STAFF COMMENTS**

Staff could not verify that each entry in the Company’s equipment list identified a valid brand, manufacturer, and model number. Staff Comments at 3. The Company subsequently provided Staff with a revised equipment list in response to discovery requests. *Id.* Despite changes to the information provided, several entries in the revised list lacked valid part numbers or manufacturers. *Id.*

Staff attached to its comments as Attachment A the revised equipment list with the items it believed should be disallowed highlighted and a brief explanation as to why it could not verify each highlighted item. *Id.* Because Staff could not confirm the vast majority of the Company’s list

as 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 Company's Application and Staff's recommendations, the Commission partially approves the Company's equipment list. While Staff recommended conditionally denying the Company's Application in its entirety, we find that the unhighlighted line items in Attachment A to Staff Comments meet the requirements to qualify as broadband equipment eligible for the income tax credit under *Idaho Code* § 63-3029I.

### **ORDER**

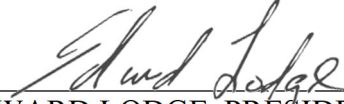
IT IS HEREBY ORDERED that the Application is partially approved consistent with this Order.

IT IS FURTHER ORDERED that a copy of this Order, a copy of the Application, and a copy of Attachment A to Staff Comments be served on the Idaho State Tax Commission.

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 29<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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