

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>IN THE MATTER OF TDS METROCOM,</b>	)	<b>CASE NO. TML-T-25-01</b>
<b>LLC’S APPLICATION FOR THE 2024</b>	)	
<b>BROADBAND EQUIPMENT TAX CREDIT</b>	)	
	)	<b>ORDER NO. 36858</b>
	)	

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On August 15, 2025, TDS Metrocom, LLC (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) for an order confirming that equipment the Company installed in 2024 is “qualified broadband equipment” under *Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment) (“Application”).

On October 21, 2025, the Company filed an Amended Application, at the request of Commission Staff (“Staff”), updating the list of equipment the Company installed in 2024.

With this Order, we confirm that the installed equipment, listed in the Amended Application, 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 [(“bps”)] to a subscriber and at least one hundred twenty-five thousand (125,000) [bps] 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).

To be eligible for the income 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; *Idaho Code* § 63-3029I(4). Once the Commission has determined the installed equipment is eligible for the income tax credit, the Commission will issue an order granting the application, and the Commission will forward the order and application to the Idaho State Tax Commission.

## THE APPLICATION

The Company stated that in 2024, it installed equipment to create a fiber to the premise network in the Boise, Burley, Caldwell, Coeur d'Alene, Hayden Lake, Nampa, Post Falls, Twin Falls, and Rathdrum, Idaho areas. Application at 1. The Company represented that it offered products capable of providing up to 8Gbps symmetrical service. *Id.* The Company also represented that it provided services to its customers at transmission rates of a minimum of 200,000,000 bps to subscribers and 200,000,000 bps from subscribers. *Id.* The Company stated that during 2024, 105,187 customer locations had access to its services with there being no benefit to customers located outside the State of Idaho as a result of the installed equipment. *Id.* at 2. The Company included a list of the specific equipment that the Company requested the Commission determine is qualified broadband equipment under *Idaho Code* § 63-3029I(3)(b) as a Confidential Attachment. *Id.* at 1-2. At the request of Staff, the Company provided an updated list of the specific equipment that the Company requested the Commission determine is qualified broadband equipment under *Idaho Code* § 63-3029I(3)(b) as a Confidential Attachment to the Amended Application. Amended Application at 1.

## STAFF REVIEW

Staff reviewed the Company's Application and Amended Application under *Idaho Code* § 63-3029I and Order No. 35297. Staff Memo at 2. Based on its review, Staff believed that the listed equipment in the Confidential Attachment to the Amended Application met the statutory criteria and was qualified broadband equipment that was eligible for the tax credit. *Id.* Staff recommended the Commission: (1) issue an order confirming that the Company's equipment listed in the Confidential Attachment to the Amended Application is qualified broadband equipment, and (2) forward copies of the Application, the Amended Application, the Confidential Attachment to the Amended Application, and the order to the Idaho State Tax Commission. *Id.*

## COMMISSION FINDINGS AND DECISION

Having reviewed the Company's Application, Amended Application, and Staff's recommendations, we find that the Company's equipment identified in the Confidential Attachment to the Amended Application in Case No. TML-T-25-01 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 Amended Application for an order confirming that equipment it installed in 2024 is qualified broadband equipment is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of the Application, the Amended Application, and the Confidential Attachment to the Amended 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 1<sup>st</sup> day of December 2025.

  
EDWARD LODGE, COMMISSIONER

  
JOHN R. HAMMOND JR., COMMISSIONER

  
DAYN HARDIE, COMMISSIONER

ATTEST:

  
Laura Calderon Robles  
Interim Commission Secretary

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