

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE ASSESSMENT ) CASE NO. F-2025-2**  
**OF RAILROAD CORPORATIONS FOR THE )**  
**SPECIAL REGULATORY FEES PAYABLE ) ORDER NO. 36546**  
**TO THE COMMISSION FOR FISCAL YEAR )**  
**2026 )**  
**)**

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In March and April 2025, the Idaho Legislature passed, and the Governor signed, HB 391, SB 1109, SB 1190, and SB 1214, appropriating a total of \$7,771,400 to the Idaho Public Utilities Commission (“Commission”) for Fiscal Year (“FY”) 2026 (July 1, 2025 to June 30, 2026). The total appropriation includes \$7,169,900 from fees assessed on public utilities and railroads; \$382,200 for federal grants; and \$219,300 for indirect funds. This Order assesses the railroads their share of the total appropriation.

For FY 2024, there was a one-time carry-over balance of \$14,300 for railroads. The calculated assessment is \$155,700 for FY 2026 railroad operations.

During calendar year 2024, the reported gross operating revenues from railroad operations in Idaho was \$29,096,632. This represents a reported revenue increase of approximately \$1.8 million (6.09%) from the prior year. Consequently, for FY 2026, the proportionate share for each railroad’s fee shall be assessed at 0.5351%. In no case shall the proportionate share of any railroads assessed regulatory fee be less than \$50.00. *Idaho Code* §§ 61-1004(4).

**FINDINGS OF FACT**

Pursuant to *Idaho Code* §§ 61-1001 et seq. and *Idaho Code* § 62-611, the Commission is authorized to assess \$155,700 for supervising and regulating railroads subject to its jurisdiction.

The total reported Idaho gross operating revenues derived from all intrastate railroad business for the 2024 calendar year was \$29,096,632.

The proportionate assessment for each railroad corporation is 0.5351% of its Idaho gross operating revenue derived from intrastate railroad business for the 2024 calendar year. In no case shall the calculated regulatory fee be less than \$50.00 per railroad.

**ORDER**

IT IS HEREBY ORDERED, except as provided in the following paragraph, that each railroad operating within the State of Idaho subject to the jurisdiction of this Commission shall pay

to the Commission a regulatory fee for the FY 2026 amounting to 0.5351% of its Idaho gross operating revenue derived from intrastate railroad business for the 2024 calendar year.

IT IS FURTHER ORDERED that if the regulatory fee assessment any railroad corporation would be subject to under the assessment is less than \$50.00, then the railroad corporation shall pay to the Commission the minimum of \$50.00 as prescribed by law. *Idaho Code* § 61-1004(4).

IT IS FURTHER ORDERED that at least one-half of such regulatory fee shall be paid to the Commission on or before May 15, 2025, and any remaining balance shall be paid on or before November 15, 2025.

IT IS FURTHER ORDERED that if the payment is not made by the due dates, the installment or portion thereof so due shall bear interest at the rate of 6% per annum until such time as the full amount is paid (including interest) and such delinquent payment shall be subject to an action in the name of the State for collection. *Idaho Code* § 61-1005.

THIS IS A FINAL ORDER. Any railroad objecting to the assessment prescribed in this Order must file a written objection with the Commission no later than May 15, 2025. *Idaho Code* § 61-1007.

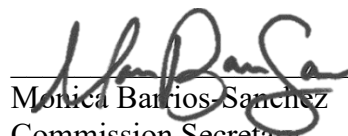
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 14<sup>th</sup> day of April 2025.

  
EDWARD LODGE, PRESIDENT

  
JOHN R. HAMMOND JR., COMMISSIONER

  
DAYN HARDIE, COMMISSIONER

ATTEST:

  
Monica Barrios-Sanchez  
Commission Secretary

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