

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE ASSESSMENT) CASE NO. F-2026-2
OF RAILROAD CORPORATIONS FOR THE)
SPECIAL REGULATORY FEES PAYABLE) ORDER NO. 37000
TO THE COMMISSION FOR FISCAL YEAR)
2027)
)
)

In March and April 2026, the Idaho Legislature passed, and the Governor signed, SB 1373 and SB 1384¹, appropriating a total of \$7,717,500 to the Idaho Public Utilities Commission (“Commission”) for Fiscal Year (“FY”) 2027 (July 1, 2026 to June 30, 2027). The total appropriation includes \$7,077,000 from fees assessed on public utilities and railroads; \$385,800 for federal grants; \$219,300 for indirect funds; and \$35,400 in capital outlay. This Order assesses the railroads their share of the total appropriation.

For FY 2025, there was a one-time carry-over balance of \$24,100 for railroads that is accounted for as a credit towards FY 2027’s assessment. The calculated assessment is \$160,292 for FY 2027 railroad operations.

During calendar year 2025, the reported gross operating revenues from railroad operations in Idaho was \$30,058,300. This represents a reported revenue increase of approximately \$961,600 (3.31%) from the prior year. Consequently, for FY 2027, the proportionate share for each railroad’s fee shall be assessed at 0.5333%. 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 \$160,292 for supervising and regulating railroads subject to its jurisdiction.

The total reported Idaho gross operating revenues derived from all intrastate railroad business for the 2025 calendar year was \$30,058,300.

The proportionate assessment for each railroad corporation is 0.5333% of its Idaho gross operating revenue derived from intrastate railroad business for the 2025 calendar year. In no case shall the calculated regulatory fee be less than \$50.00 per railroad.

¹ SB 1384 provides an enhancement to the Commission’s FY 2027 maintenance budget (SB 1373), authorizing \$35,400 in capital outlay for the replacement of 19 laptops.

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 2027 amounting to 0.5333% of its Idaho gross operating revenue derived from intrastate railroad business for the 2025 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, 2026, and any remaining balance shall be paid on or before November 15, 2026.


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, 2026. *Idaho Code* § 61-1007.

///


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 14th day of April 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary
I:\Legal\ASSESSMENT\F-2026-2_Railroads_assessment.docx