

October 1, 2026

VIA ELECTRONIC FILING

Commission Secretary
Idaho Public Utilities Commission
11331 W Chinden Blvd
Building 8 Suite 201A
Boise, Idaho, 83714

**RE: PAC-E-26-13
Electric Service Schedule No. 97 - Kilowatt-Hour ("kWh") Tax**

Dear Commission Secretary:

Rocky Mountain Power, a division of PacifiCorp, hereby submits its application ("PAC-E-26-13") to establish a new tariff schedule implementing the State of Idaho kilowatt-hour ("kWh") tax, and for an accounting order to defer revenue collected through Schedule 97 until such revenue can be refunded to customers.

The State of Idaho kilowatt-hour tax will be billed as a separate line item to customers pursuant to Idaho Code § 63-3502B (7), as enacted by House Bill 329. Idaho Code § 63-3502B requires rate-regulated electric utilities to include the tax on billings to Idaho customers by January 1, 2027. The legislation replaces the prior property tax treatment applicable to certain rate-regulated utility operating property with a kilowatt-hour tax applicable to retail electricity sales. Utilities are required to include the tax as a separate charge on customer bills by January 1, 2027.

Enclosed for filing is the following new tariff schedule:

- Electric Service Schedule No. 97 – Kilowatt-Hour ("kWh") Tax

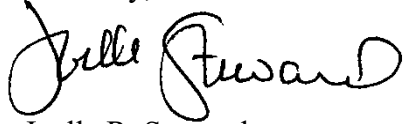
Schedule 97 is intended to establish the mechanism by which the kWh tax will be separately identified and billed to customers. This tariff schedule implements the tax rate and applicability as established by Idaho law. Consistent with Idaho Code § 63-3502C, electricity used for irrigation or drainage purposes will receive a rebate equal to the kWh tax assessed on such usage.

Base tariff rate adjustments to remove recovery of property taxes on operating property or the kilowatt-hour taxes or thermal energy taxes, as required by Idaho Code § 63-3502B (7), will be included in Rocky Mountain Power's next general rate case base rate proposal. Until its next

general rate case application is filed, Rocky Mountain Power requests permission to defer revenue from Schedule 97 so that this revenue can be returned to customers in a later proceeding.

Rocky Mountain Power respectfully requests approval of Schedule 97 as compliant with Idaho Code §§ 63-3502B and 63-3502C, with an effective date of January 1, 2027. Informal inquiries may be directed to Anna DeMers, State Regulatory Affairs Manager, at (801) 534-5019.

Sincerely,

A handwritten signature in black ink, appearing to read "Joelle Steward". The signature is fluid and cursive, with the first name "Joelle" and last name "Steward" clearly distinguishable.

Joelle R. Steward

Senior Vice President of Regulation

Joe Dallas (ISB# 10330)
825 NE Multnomah, Suite 2000
Portland, OR 97232
Telephone: (360) 560-1937
Email: joseph.dallas@pacificorp.com

Attorney for Rocky Mountain Power

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION) CASE NO. PAC-E-26-13
OF ROCKY MOUNTAIN POWER TO)
IMPLEMENT ELECTRIC SCHEDULE 97) APPLICATION OF
AND A DEFERRED ACCOUNTING ORDER) ROCKY MOUNTAIN POWER
AUTHORIZING THE DEFERRAL OF)
REVENUE COLLECTED THROUGH)**

Rocky Mountain Power, a division of PacifiCorp (“Company” or “Rocky Mountain Power”), pursuant to Idaho Code §§ 61-502 and 61-503 and Rule of Procedure 52, hereby respectfully submits this Application to the Idaho Public Utilities Commission (“Commission”) requesting approval of Electric Service Schedule No. 97 (“Schedule 97”), a new tariff schedule implementing the Idaho kilowatt-hour (“kWh”) tax established under Idaho Code § 63-3502B. The Company requests approval of Schedule 97 effective January 1, 2027, and authorization to bill the kWh tax as a separate line item on customer bills, as required by Idaho law.

In addition, pursuant to Idaho Code § 61-524 and Rule of Procedure 52, Rocky Mountain Power requests an accounting order authorizing the deferral, beginning January 1, 2027, of revenues from Schedule 97 until such time as base rates can be adjusted. The Company seeks authority to record such amounts pending their review and disposition in a future proceeding addressing the transition from the prior property tax framework to the kilowatt-hour tax established under Idaho Code § 63-3502B.

1. Rocky Mountain Power provides electric service to retail customers in the states of Idaho, Utah, and Wyoming. Rocky Mountain Power is a public utility in the state of Idaho and is subject to the Commission's jurisdiction with respect to terms of electric service and prices to retail customers pursuant to Idaho Code § 61-129. Rocky Mountain Power is authorized to do business in the state of Idaho and provides retail electric service to approximately 94,500 customers in the state.

I. BACKGROUND

2. On March 27, 2025, the Governor of Idaho signed House Bill 329 into law. Among other things, House Bill 329 established a kilowatt-hour tax applicable to retail electricity sales and replaced the prior Idaho property tax treatment applicable to certain utility operating property. Idaho Code § 63-3502B(7) requires that the kilowatt-hour tax be separately stated on customer bills, and Idaho Code § 63-3502C provides for a rebate of the tax applicable to qualifying irrigation and drainage loads. Through this Application, the Company seeks approval of Schedule 97 to implement these statutory requirements effective January 1, 2027.

3. Additionally, Idaho Code § 63-3502B(7) directs the Commission to adjust customer base tariff rates to reflect the replacement of the prior property tax treatment applicable to certain utility operating property. Specifically, Idaho Code § 63-3502B(7) requires removal of recovery on property taxes on operating property, or the kilowatt-hour taxes, or thermal energy taxes from base rates. Because the amount of these tax-related revenues currently reflected in base rates cannot be removed from base rates until a future rate case, PacifiCorp requests that the Commission issue an accounting order authorizing the deferral of revenues from Schedule 97 beginning January 1, 2027. The deferred amounts would be tracked for refund to customers in a future proceeding.

II. APPROVAL OF SCHEDULE 97

4. House Bill 329 established a kilowatt-hour (“kWh”) tax applicable to retail electric sales beginning January 1, 2027. Pursuant to Idaho Code § 63-3502B(7), regulated electric utilities are required to include the kWh tax on customer billings. The Company proposes to implement that requirement through a separately identified line item on customer bills.

5. To implement these statutory requirements, Rocky Mountain Power proposes Electric Service Schedule No. 97, attached as Exhibit No. 1. Schedule 97 establishes the applicable kWh tax charge for retail customers and provides for separate identification of the charge on customer bills.

6. Schedule 97 will apply to all retail tariff customers taking service under the Company’s electric service schedules. Consistent with Idaho Code § 63-3502C, customers receiving service for irrigation or drainage purposes will receive a rebate equal to the kWh tax assessed on such usage.

7. The Company requests approval of Schedule 97, as provided in Exhibit 1, effective January 1, 2027.

III. APPROVAL OF DEFERRED ACCOUNTING ORDER

8. House Bill 329 replaced the prior Idaho property tax treatment applicable to certain utility operating property with the kWh tax beginning January 1, 2027. The Company’s current Idaho base rates were established before implementation of the kWh tax and continue to reflect recovery of system tax-related costs currently embedded in rates.

9. The Company plans to address any required base rate adjustments required by Idaho Code § 63-3502B(7) in its next general rate case. However, because those base rate adjustments will not

be in place on January 1, 2027, the Company requests authority to defer the revenue collected through proposed Schedule 97 beginning January 1, 2027.

10. The Company further requests authority to record carrying charges on the deferred balance at the Company's approved customer deposit rate. The deferred balance would be addressed in a future proceeding and returned to customers in a manner approved by the Commission.

11. If this application is approved, the Company will record deferred amounts by crediting Federal Energy Regulatory Commission ("FERC") Account 254-Other Regulatory Liabilities and debiting FERC Accounts 440 - 444-revenue accounts.

IV. COMMUNICATIONS

12. Included with this application is a copy of the press release which will be issued on October 1, 2026, and also a copy of the Customer Notice which will be included with customer's bills during the November billing cycle, which is November 2, 2026, through December 3, 2026.

13. Communications regarding this filing should be addressed to:

Anna DeMers
Idaho Regulatory Affairs Manager
Rocky Mountain Power
315 W. 27th Street
Cheyenne, WY 82001
Telephone: (801) 534-5019
Email: anna.demers@pacificorp.com

Joe Dallas (*ISB# 10330*)
825 NE Multnomah, Suite 2000
Portland, OR 97232
Telephone: (360) 560-1937
Email: joseph.dallas@pacificorp.com

In addition, Rocky Mountain Power requests that all data requests regarding this Application be sent in Microsoft Word to the following:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 Multnomah, Suite 2000
Portland, Oregon 97232

Informal questions may be directed to Anna DeMers, Idaho Regulatory Affairs Manager at (801) 534-5019.

V. MODIFIED PROCEDURE

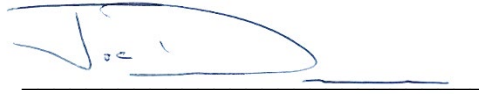
14. Rocky Mountain Power believes that a hearing is not necessary to consider the issues presented herein and respectfully requests that this Application be processed under Modified Procedure; i.e., by written submissions rather than by hearing, RP 201. If, however, the Commission determines that a technical hearing is required, the Company stands ready to prepare and present testimony in such hearing.

VI. REQUEST FOR RELIEF

15. WHEREFORE, Rocky Mountain Power respectfully requests that the Commission (1) approve Electric Service Schedule No. 97 as attached to this Application; (2) authorize the Company to separately state the kWh tax on customer bills beginning January 1, 2027, consistent with Idaho Code §§ 63-3502B and 63-3502C; (3) approve an accounting order authorizing the Company to defer the amount collected through Schedule 97, together with carrying charges, beginning January 1, 2027, until disposition in a future proceeding; and (4) grant such other relief as the Commission deems just and reasonable.

DATED this 1st day of October, 2026.

Respectfully submitted,
ROCKY MOUNTAIN POWER

A handwritten signature in blue ink, appearing to read "Joe Dallas", is positioned above a horizontal line.

Joe Dallas (ISB# 10330)
825 NE Multnomah, Suite 2000
Portland, OR 97232
Telephone: (360) 560-1937
Email: joseph.dallas@pacificorp.com

Attorney for Rocky Mountain Power

CUSTOMER NOTICES

Rocky Mountain Power Requests Approval of Schedule 97 Kilowatt-Hour Tax

Proposed new bill line item

Para más información en cómo este cambio impactará su factura, llame al 1-888-225-2611.

Beginning January 1, 2027, Idaho law requires electric utilities to separately identify a kilowatt-hour tax on customer bills. Rocky Mountain Power has filed an application with the Idaho Public Utilities Commission seeking approval of Electric Service Schedule No. 97 to implement this statutory requirement. If approved, a separate charge of 0.0923 cents per kWh will appear on customers' monthly bills. A typical residential customer using 1,000 kWh per month would pay \$0.92 more on their monthly bill. Customers receiving irrigation service may be eligible for a rebate of the tax as provided by Idaho law. The application was filed as Case No. **PAC-E-26-13** and is subject to Commission approval.

We understand the impact that price increases have on our customers and that a price increase is never welcome news. We will work to mitigate that impact as much as possible. Customers can visit **RockyMountainPower.net/Wattsmart** for energy and money-saving tips and information.

The public will have an opportunity to comment on the proposal during the coming months as the commission studies the company's request. The commission must approve the proposed changes before they can take effect.

A copy of the company's application is available for public review on the commission's website at **www.puc.idaho.gov** under Case No. **PAC-E-26-13**.

Customers may file written comments regarding the application with the commission or subscribe to the commission's RSS feed to receive periodic updates via email about the case. Copies of the proposal are also available for review at the company's offices in Rexburg, Preston, Shelley and Montpelier, although the company encourages customers to visit our website at **RockyMountainPower.net/Rates**.

Idaho Public Utilities Commission

www.puc.idaho.gov

11331 W. Chinden Blvd. Building 8

Suite 201-A

Boise, ID 83714

Rocky Mountain Power offices

Rexburg – 170 W. 2nd North

Preston – 509 S. 2nd East

Shelley – 852 E. 1400 North

Montpelier – 24852 U.S. Hwy 89





FOR IMMEDIATE RELEASE

Media Hotline: 801-220-5018

kWh Tax New Line Item on Rocky Mountain Power Bills

BOISE, Idaho (October 1, 2026)—Rocky Mountain Power has filed an application with the Idaho Public Utilities Commission requesting approval to separately identify kilowatt-hour (kWh) tax on customer bills.

Approval of Electric Service Schedule No. 97 in Case No. PAC-E-26-13 would allow Rocky Mountain Power to implement this statutory requirement, which was established by House Bill 329. The statutory kWh tax of 0.0923 cents per kWh for retail electric sales will be separately identified on bills beginning January 1, 2027.

The company is also requesting authorization to defer revenues collected through Schedule 97, pending disposition in a future proceeding in which those amounts would be returned to customers as directed by the Commission.

If approved, Schedule 97 would apply to all retail tariff customers taking service under the company's Idaho electric service schedules. Customers receiving service under Schedule 10 for irrigation purposes will be eligible for a rebate equal to the kWh tax.

For more information, customers may contact Rocky Mountain Power or visit the Idaho Public Utilities Commission's website.

The commission must approve the proposed changes before they can take effect. A copy of the company's application is available for public review on the commission's website, www.puc.idaho.gov, under Case No. PAC-E-26-13. Customers may also subscribe to the commission's RSS feed to receive periodic updates via email. The request is required to be available at the company's offices in Rexburg, Preston, Shelley, and Montpelier, although the company urges customers to visit our website at rockymountainpower.net/rates.

Idaho Public Utilities Commission

www.puc.idaho.gov

11331 W. Chinden Blvd. Building 8, Suite 201-A
Boise, ID 83714

Rocky Mountain Power offices

Rexburg – 170 W. 2nd North

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Montpelier – 24852 U.S. Hwy 89

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About Rocky Mountain Power

Rocky Mountain Power provides safe and reliable electric service to more than 1.2 million customers in Utah, Wyoming and Idaho. The company supplies customers with electricity from a diverse portfolio of generating plants including hydroelectric, thermal, wind, geothermal and solar resources. Rocky Mountain Power is part of PacifiCorp, one of the lowest-cost electricity providers in the United States, with two million customers in six western states. For more information, visit:

www.rockymountainpower.net

ELECTRIC SERVICE SCHEDULES - Continued

Schedule No.	Class of Service	Sheet No.
23	General Service - Small Power	23.1 - 23.3
23A	General Service - Small Power (Residential and Farm)	23A.1 - 23A.4
31	Partial Requirements Service – High Voltage	31.1 – 31.6
34	Pacific Northwest Electric Power Planning and Conservation Act - Residential and Farm Kilowatt-Hour Credit	34.1 - 34.3
35	Optional Time-of-Day General Service – Distribution Voltage	35.1 - 35.4
35A	Optional Time-of-Day General Service – Distribution Voltage (Farm)	35A.1 -35A.5
38	Qualifying Facility Avoided Cost Procedures	38.1 – 38.11
36	Optional Time of Day Residential Service	36.1 - 36.3
70	Renewable Energy Rider – Optional	70.1 - 70.4
73	Renewable Energy Rider - Optional - Bulk Purchase Option	73.1 – 73.4
74	Renewable Energy Credit Option Program	74.1 – 74.2
92	Insurance Cost Adjustment	92.1
94	Energy Cost Adjustment	94.1
<u>97</u>	<u>Kilowatt Hour (“kWh”) Tax</u>	<u>97.1</u>
98	REC Revenue Adjustment	98.1
105	Irrigation Load Control Program	105.1 – 105.3
118	Home Energy Saver Incentive Program	118.1 - 118.2

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ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 97
STATE OF IDAHO

Kilowatt-Hour ("kWh") Tax

PURPOSE: The purpose of this schedule is to set forth the kilowatt-hour ("kWh") tax imposed on the Company by the State of Idaho and billed separately to Customers pursuant to Idaho Code § 63-3502B.

APPLICATION: This Schedule shall be applicable to all retail tariff Customers taking service under the Company's electric service schedules.

MONTHLY BILL: In addition to the Monthly Charges contained in the Customer's applicable schedule, all monthly bills shall have applied the following cents per kilowatt-hour rate. The charge will be separately stated on the Customer's regular bill. Any Customer taking retail electric service under Schedule 10 is subject to a rebate equal to the kWh tax pursuant to Idaho Code § 63-3502C.

Schedule	1	0.0923¢ per kWh
Schedule	6	0.0923¢ per kWh
Schedule	6A	0.0923¢ per kWh
Schedule	7	0.0923¢ per kWh
Schedule	7A	0.0923¢ per kWh
Schedule	9	0.0923¢ per kWh
Schedule	10	0.0923¢ per kWh
Schedule	11	0.0923¢ per kWh
Schedule	12	0.0923¢ per kWh
Schedule	23	0.0923¢ per kWh
Schedule	23A	0.0923¢ per kWh
Schedule	35	0.0923¢ per kWh
Schedule	35A	0.0923¢ per kWh
Schedule	36	0.0923¢ per kWh
Schedule	400	0.0923¢ per kWh