

December 27, 2019

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-3398

Attn: Filing Center

RE: Advice No. 19-023—Schedule 103—Multnomah County Business Income Tax Recovery

In compliance with ORS 757.205, OAR 860-022-0025, and OAR 860-022-0030, PacifiCorp d/b/a Pacific Power submits for filing the following proposed tariff page associated with Tariff P.U.C. OR No. 36, which sets forth all rates, tolls, charges, rules, and regulations applicable to electric service in Oregon. The company respectfully requests an effective date of February 1, 2020.

Eleventh Revision of Sheet No. 103	Schedule 103	Multnomah County Business Income Tax Recovery
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The purpose of this filing is to update the Multnomah County Business Income Tax (MCBIT) Rate for 2020. PacifiCorp estimates that collections through January 2020 will result in an over-collection of approximately \$79,113 and that the MCBIT tax liability in 2020 will be approximately \$161,975, resulting in a total amount to be collected in 2020 of \$82,862. The proposed rate of 0.05 percent is designed to reflect current and estimated collections and expenditures for 2020 with the target of reducing the balancing account to zero by the end of 2020.¹

To support this filing and meet the requirements of OAR 860-022-0025 and OAR 860-022-0230, Pacific Power submits the tariff sheet listed above with Attachment A—Calculation of Multnomah County Business Income Tax Rate.

The proposed change will affect approximately 82,000 customers in Multnomah County. The rate decrease to affected customers is approximately 0.2 percent. A Multnomah County residential customer using 850 kilowatt-hours per month will see a monthly bill decrease of \$0.16 per month as a result of this change.

¹ PacifiCorp has filed for approval of deferred accounting for a balancing account related to MCBIT, *see In the Matter of PacifiCorp dba Pacific Power, Application for Reauthorization of Deferred Accounting for a Balancing Account Related to Multnomah County Business Income Tax Expense*, Docket No. UM 1983(1), Application (Nov. 26, 2019).

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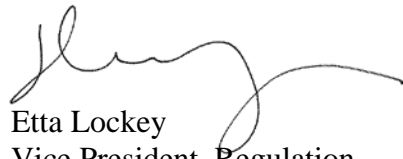
It is respectfully requested that all formal data requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

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

Please direct any informal questions to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5943.

Sincerely,

A handwritten signature in black ink, appearing to read 'Etta Lockey', with a long, sweeping horizontal line extending to the right.

Etta Lockey
Vice President, Regulation

Enclosures

Attachment A

**Pacific Power
State of Oregon
Calculation of Multnomah County Business Income Tax Rate for February 1, 2020**

Multnomah County retail revenues - 12 Months

November 2018	\$13,665,512
December 2018	\$16,873,625
January 2019	\$16,319,992
February 2019	\$16,073,349
March 2019	\$15,388,419
April 2019	\$13,236,258
May 2019	\$12,124,056
June 2019	\$12,879,052
July 2019	\$13,246,359
August 2019	\$14,221,114
September 2019	\$13,631,400
October 2019	\$13,188,325
12 Month Total Retail Revenue	\$170,847,461

Adjustments for Rate Changes

1-1-2019 TAM (-0.1%)	-\$30,539
1-1-2019 OSIP Sch 204 (-0.1%)	-\$30,539
2-1-2019 Federal Tax Act Adj Sch 195 (-3.7%)	-\$1,731,528
3-13-2019 Cancel Deer Creek Undp. Mine Sch 197 (-0.5%)	-\$305,699
8-14-2019 Community Solar Schg Sch 207 (0.04%)	\$51,083
10-1-2019 BPA credit Sch 98 (0.5%)	\$778,060
10-1-2019 Renewable Adj. Clause Sch 202 (0.7%)	\$1,089,283
12-1-2019 Renewable Adj. Clause Sch 202 (0.1%)	\$170,668
1-1-2020 TAM (-1.9%) (pending)	-\$3,245,927
1-1-2020 RAC Sch 202 (0.4%) (pending)	\$683,353
1-1-2020 OSIP Sch 204 (0.05%) (pending)	\$85,419
1-1-2020 Cancel Def. Acctg. Sch 192 (0.3%) (pending)	\$512,515
Estimated 12 Month Present Retail Revenue	\$168,873,609

Estimated 11 Month Present Retail Revenue **\$154,800,808**

MCBIT Target Revenue **\$82,862**

Proposed MCBIT Rate **0.05%**

Proposed Tariffs

Purpose

To recover from Consumers in Multnomah County the Multnomah County Business Income Tax (MCBIT) paid by the Company in accordance with Chapter 12 of the Multnomah County Code and OAR 860-022-0045.

Applicable

To all Consumers whose electric service requirements are supplied by the Company within Multnomah County.

Balancing Account

A balancing account will be maintained to accrue any difference between the Company's actual MCBIT expense and the amount collected from Consumers through the MCBIT Rate. Any over- or under-collection of the MCBIT expense will be considered when the MCBIT Rate is periodically reviewed.

MCBIT Rate

The MCBIT Rate is:

0.05% of the total billed amount to the Consumer excluding the Low Income Bill Payment Assistance Fund (Schedule 91), Public Purpose Charge (Schedule 290), and all other separately stated taxes.

(R)

The MCBIT Rate will be reviewed periodically and updated as necessary to collect the expected MCBIT expense and to correct any over- or under-collection in the MCBIT balancing account.