

March 8, 2021

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

Attn: Filing Center

Re: Advice Filing 21-006—Schedule 104—Oregon Corporate Activity Tax Recovery Adjustment

In accordance with ORS 757.205, ORS 757.210, and OAR 860-022-0025 and -0030, PacifiCorp d/b/a Pacific Power submits for filing proposed tariff sheet 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. PacifiCorp respectfully requests an effective date of April 21, 2021.

First Revision of Sheet No. 104	Schedule 104	Oregon Corporate Activity Tax Recovery Adjustment
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The purpose of this filing is to update the Oregon Corporate Activity Tax (OCAT) rate for 2021. As of January 31, 2021, PacifiCorp has under-collected its OCAT liability by \$789,001.¹ PacifiCorp estimates a 2021 OCAT liability of \$5,697,416. PacifiCorp proposes to adjust the OCAT rate to collect approximately \$6.5 million which would increase the OCAT rate from 0.41 percent to 0.54 percent.

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 OCAT Recovery Adjustment.

The proposed change will affect approximately 628,000 customers and result in an overall rate increase of approximately 0.1 percent. Rate impacts by rate schedule are provided in Attachment B – Estimated Effect of Proposed Price Change. A typical residential customer using 900 kilowatt-hours per month will see a monthly bill increase of approximately \$0.13 per month as a result of this change.

The company requests that all formal information requests regarding this advice filing be addressed to:

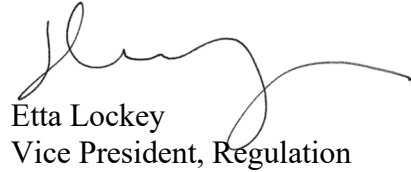
¹ PacifiCorp has filed for approval of deferred accounting for a balancing account related to OCAT, *see In the Matter of PacifiCorp dba Pacific Power, Application for Reauthorization of Deferred Accounting for Oregon Corporate Activity Tax*, Docket No. UM 2036(1), Application (Dec. 24, 2020).

Advice No. 21-006
Public Utility Commission of Oregon
March 8, 2021

By email (preferred): datarequest@pacificorp.com
By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

Informal questions regarding this advice filing may be directed to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Etta Lockey
Vice President, Regulation

Enclosures

Proposed Tariff

**OREGON CORPORATE ACTIVITY TAX
RECOVERY ADJUSTMENT**

Purpose

To recover from Consumers in the State of Oregon the Oregon Corporate Activity Tax (OCAT) paid by the Company in accordance with HB 3427-A.

Applicable

To all bills for all Consumers whose electric service requirements are supplied by the Company in the State of Oregon.

Balancing Account

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

Oregon Corporate Activity Tax Recovery Adjustment Rate

The adjustment rate is:

0.54% of the total billed amount to the Consumer excluding the Low Income Bill Payment Assistance Fund (Schedule 91), the Adjustment Associated with the Pacific Northwest Power Planning and Conservation Act (Schedule 98), the Public Purpose Charge (Schedule 290), the Energy Conservation Charge (Schedule 297) and separately stated state and local taxes. (l)

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

Attachment A

Calculation of OCAT Recovery Adjustment

PACIFIC POWER
ESTIMATED EFFECT OF PROPOSED PRICE CHANGE
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN OREGON
FORECAST 12 MONTHS ENDED DECEMBER 31, 2021

Line No.	Description	Sch No.	No. of Cust	MWh	Present Net Rev. (\$000) ¹	Present OCAT		Proposed OCAT	
						%	(\$000)	%	(\$000)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<u>Residential</u>									
1	Residential	4	517,740	5,521,127	\$590,313	0.41%	\$2,420	0.54%	\$3,188
2	Total Residential		517,740	5,521,127	\$590,313		\$2,420	0.54%	\$3,188
<u>Commercial & Industrial</u>									
3	Gen. Svc. < 31 kW	23	82,822	1,130,147	\$123,139	0.41%	\$505	0.54%	\$665
4	Gen. Svc. 31 - 200 kW	28	10,562	2,038,726	\$173,362	0.41%	\$711	0.54%	\$936
5	Gen. Svc. 201 - 999 kW	30	880	1,361,426	\$103,774	0.41%	\$425	0.54%	\$560
6	Large General Service >= 1,000 kW	48	195	3,079,837	\$183,575	0.41%	\$753	0.54%	\$991
7	Partial Req. Svc. >= 1,000 kW	47	6	41,898	\$4,769	0.41%	\$20	0.54%	\$26
8	Dist. Only Lg Gen Svc >= 1,000 kW	848	1	0	\$1,833	0.41%	\$8	0.54%	\$10
9	Agricultural Pumping Service	41	7,894	221,554	\$21,923	0.41%	\$90	0.54%	\$118
10	Total Commercial & Industrial		102,360	7,873,589	\$612,375		\$2,511	0.54%	\$3,307
<u>Lighting</u>									
11	Outdoor Area Lighting Service	15	6,045	8,693	\$1,256	0.41%	\$5	0.54%	\$7
12	Street Lighting Service Comp. Owned	51	1,097	20,238	\$3,578	0.41%	\$15	0.54%	\$19
13	Street Lighting Service Cust. Owned	53	302	12,046	\$909	0.41%	\$4	0.54%	\$5
14	Recreational Field Lighting	54	105	1,457	\$136	0.41%	\$1	0.54%	\$1
15	Total Public Street Lighting		7,549	42,434	\$5,879		\$24	0.54%	\$32
16	Subtotal		627,649	13,437,150	\$1,208,567	0.41%	\$4,955	0.54%	\$6,526
17	Employee Discount		1,036	13,933	(\$368)		(\$2)		(\$2)
18	Total		627,649	13,437,150	\$1,208,199	0.41%	\$4,954	0.54%	\$6,524

¹ Excludes effects of the Low Income Bill Payment Assistance Charge (Sch. 91), BPA Credit (Sch. 98), Public Purpose Charge (Sch. 290) and Energy Conservation Charge (Sch. 297). Excludes present OCAT (Sch 104)

Attachment B

Estimated Effect of Proposed Price Change

PACIFIC POWER
ESTIMATED EFFECT OF PROPOSED PRICE CHANGE
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN OREGON
FORECAST 12 MONTHS ENDED DECEMBER 31, 2021

Line No.	Description	Sch No.	No. of Cust	MWh	Present Revenues (\$000)			Proposed Revenues (\$000)			Change				Line No.
					Base Rates	Adders ¹	Net Rates	Base Rates	Adders ¹	Net Rates	Base Rates		Net Rates		
					(5)	(6)	(7)	(8)	(9)	(10)	(\$000)	% ²	(\$000)	% ²	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(8) - (5)	(11)/(5)	(10) - (7)	(14)	(13)/(7)	
Residential															
1	Residential	4	517,740	5,521,127	\$584,405	\$8,328	\$592,733	\$584,405	\$9,095	\$593,500	\$0	0.0%	\$767	0.1%	1
2	Total Residential		517,740	5,521,127	\$584,405	\$8,328	\$592,733	\$584,405	\$9,095	\$593,500	\$0	0.0%	\$767	0.1%	2
Commercial & Industrial															
3	Gen. Svc. < 31 kW	23	82,822	1,130,147	\$122,902	\$742	\$123,644	\$122,902	\$902	\$123,804	\$0	0.0%	\$160	0.1%	3
4	Gen. Svc. 31 - 200 kW	28	10,562	2,038,726	\$164,982	\$9,090	\$174,072	\$164,982	\$9,315	\$174,298	\$0	0.0%	\$225	0.1%	4
5	Gen. Svc. 201 - 999 kW	30	880	1,361,426	\$99,390	\$4,809	\$104,199	\$99,390	\$4,944	\$104,334	\$0	0.0%	\$135	0.1%	5
6	Large General Service >= 1,000 kW	48	195	3,079,837	\$197,505	(\$13,177)	\$184,328	\$197,505	(\$12,938)	\$184,567	\$0	0.0%	\$239	0.1%	6
7	Partial Req. Svc. >= 1,000 kW	47	6	41,898	\$4,968	(\$179)	\$4,789	\$4,968	(\$173)	\$4,795	\$0	0.0%	\$6	0.1%	7
8	Dist. Only Lg Gen Svc >= 1,000 kW	848	1	0	\$1,830	\$10	\$1,840	\$1,830	\$13	\$1,842	\$0	0.0%	\$2	0.1%	8
9	Agricultural Pumping Service	41	7,894	221,554	\$25,118	(\$3,105)	\$22,013	\$25,118	(\$3,076)	\$22,041	\$0	0.0%	\$28	0.1%	9
10	Total Commercial & Industrial		102,360	7,873,589	\$616,695	(\$1,809)	\$614,886	\$616,695	(\$1,013)	\$615,682	\$0	0.0%	\$796	0.1%	10
Lighting															
11	Outdoor Area Lighting Service	15	6,045	8,693	\$952	\$310	\$1,262	\$952	\$311	\$1,263	\$0	0.0%	\$2	0.1%	11
12	Street Lighting Service Comp. Owned	51	1,097	20,238	\$2,656	\$936	\$3,593	\$2,656	\$941	\$3,597	\$0	0.0%	\$5	0.1%	12
13	Street Lighting Service Cust. Owned	53	302	12,046	\$694	\$219	\$913	\$694	\$220	\$914	\$0	0.0%	\$1	0.1%	13
14	Recreational Field Lighting	54	105	1,457	\$102	\$34	\$136	\$102	\$34	\$136	\$0	0.0%	\$0	0.1%	14
15	Total Public Street Lighting		7,549	42,434	\$4,405	\$1,498	\$5,903	\$4,405	\$1,506	\$5,911	\$0	0.0%	\$8	0.1%	15
16	Subtotal		627,649	13,437,150	\$1,205,505	\$8,017	\$1,213,522	\$1,205,505	\$9,588	\$1,215,093	\$0	0.0%	\$1,571	0.1%	16
17	Employee Discount		1,036	13,933	(\$364)	(\$5)	(\$369)	(\$364)	(\$6)	(\$370)	\$0		(\$0)		17
18	AGA Revenue				\$0		\$0	\$0		\$0	\$0		\$0		18
19	COOC Amortization				\$1,727		\$1,727	\$1,727		\$1,727	\$0		\$0		19
20	Total Sales with AGA		627,649	13,437,150	\$1,206,868	\$8,012	\$1,214,880	\$1,206,868	\$9,583	\$1,216,451	\$0	0.0%	\$1,571	0.1%	20

¹ Excludes effects of the Low Income Bill Payment Assistance Charge (Sch. 91), BPA Credit (Sch. 98), Public Purpose Charge (Sch. 290) and Energy Conservation Charge (Sch. 297).

² Percentages shown for Schedules 48 and 47 reflect the combined rate change.