



**Portland General Electric**  
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portlandgeneral.com

November 2, 2023

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street, S.E.  
P.O. Box 1088  
Salem, OR 97308-1088

**RE: Advice No. 23-25, Schedule 106, Multnomah County Business Income Tax Update**

Portland General Electric Company (PGE) submits this filing pursuant to Oregon Revised Statutes (ORS) 757.205 and 757.210, and Oregon Administrative Rules (OARs) 860-022-0025(2) and 860-022-0030 for filing proposed tariff sheet associated with Tariff P.U.C. No. 18, with a requested effective date of **January 1, 2024**:

Eighteenth Revision of Sheet No. 106-1

The purpose of this filing is to adjust the Multnomah County Business Income Tax (MCBIT) rate to reflect projections of the 2024 MCBIT tax expense and the current state of the MCBIT balancing account. The current Schedule 106 rate has followed prior projections for MCBIT tax expense through December 2023.

The projected balance at the end of 2023 is estimated to be a credit of about \$69K. The 2024 estimated tax expense is estimated to be about \$274K. PGE proposes to set the Schedule 106 collection rate to 0.026% in order to amortize the 2024 estimated tax PGE expects to pay.

To satisfy the requirements of OAR 860-022-0025(2) and 860-022-0030, PGE provides the following responses:

The proposed Schedule 106 rate change will result in a 0.023% overall rate increase for approximately 334,000 Multnomah County Customers. A typical Schedule 7 Residential Customer consuming 795 kWh monthly will see a bill increase of approximately \$0.03.

Work papers detailing the Schedule 106 rate development, and the balancing account detail are enclosed.

Please direct any questions regarding this filing to Stephen Leeb at [stephen.leeb@pgn.com](mailto:stephen.leeb@pgn.com) or Chris Pleasant at [christopher.pleasant@pgn.com](mailto:christopher.pleasant@pgn.com)

Please direct all formal correspondence and requests to the following email address [pgc.opuc.filings@pgn.com](mailto:pgc.opuc.filings@pgn.com)

Sincerely,

*\s\ Robert Macfarlane*

Robert Macfarlane  
Manager, Pricing & Tariffs

Enclosure(s)

PGE Advice No. 23-25

Work Papers

Provided in electronic format and password protected

**SCHEDULE 106  
MULTNOMAH COUNTY BUSINESS INCOME TAX RECOVERY**

**PURPOSE**

To recover from Customers in Multnomah County the Multnomah County Business Income Tax (MCBIT) paid by the Company in accordance with Multnomah County Code § 12.610 and OAR 860-022-0045 and to establish an associated Automatic Adjustment Clause and balancing account.

**APPLICABLE**

All Customers receiving Electricity Service within Multnomah County.

**BALANCING ACCOUNT**

A MCBIT Balancing Account will be maintained to accrue any difference between the Company's actual local income tax liability and the amount collected from Customers under this Schedule. Any over or under-collection reflected in this account will be considered when the MCBIT Rate is established. This Balancing Account will accrue interest at the Commission-authorized rate for deferred accounts.

**MCBIT RATE DETERMINATION**

The MCBIT Rate is determined by dividing the sum of forecast MCBIT tax liability plus or minus any amount in the Balancing Account divided by forecast Retail Revenue from Customers in Multnomah County for each tax year or other applicable recovery period.

**MCBIT RATE**

The MCBIT Rate is:

0.026% of the total billed amount to the Customer excluding the Public Purpose Charge (Schedule 108), Energy Efficiency Funding Adjustment (Schedule 109), Low Income Assistance Charge (Schedule 115) and all other separately stated taxes. (I)