

December 13, 2018

VIA ELECTRONIC FILING

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

Attn: Filing Center

RE: Advice No. 18-009 – 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 January 16, 2019.

Tenth Revision of Sheet No. 103 Schedule 103 Multnomah County Business Income
Tax Recovery

The purpose of this filing is to update the Multnomah County Business Income Tax (MCBIT) Rate for 2019. PacifiCorp estimates that it will end calendar year 2018 with an over-collection of approximately \$46,666 and that the MCBIT tax liability in 2019 will be approximately \$451,241, resulting in a total amount to be collected in 2019 of \$404,575. The proposed rate of 0.23 percent is designed to reflect current and estimated collections and expenditures for 2019 with the target of reducing the balancing account to zero by the end of 2019.¹

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 80,000 customers in Multnomah County. The rate decrease to affected customers is approximately 0.1 percent. A Multnomah County residential customer using 900 kilowatt-hours per month will see a monthly bill decrease of \$0.10 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 Approval of Deferred Accounting for a Balancing Account Related to Multnomah County Business Income Tax Expense*, Docket No. UM 1983, Application (Nov. 27, 2018). While the deferral was not in effect for the MCBIT 2018 tax liability, PacifiCorp proposes to include the estimated over-collection in the balancing account to further reduce the MCBIT rate impact, providing a benefit to customers.

Advice No. 18-009
Public Utility Commission of Oregon
December 13, 2018
Page 2

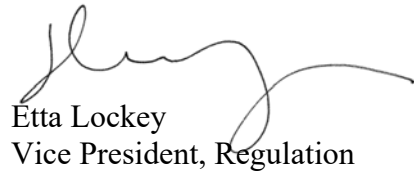
It is respectfully requested that all formal data requests regarding this matter be addressed to:

By E-Mail (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 Natasha Siores at (503) 813-6583.

Sincerely,



Etta Lockey
Vice President, Regulation

Enclosures

Proposed Tariff

Schedule 103

Multnomah County Business Income Tax Rate

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:

0.23% 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.

Attachment A

**Calculation of Multnomah County
Business Income Tax Rate**

**Pacific Power
State of Oregon
Calculation of Multnomah County Business Income Tax Rate for January 2019**

Multnomah County retail revenues - 12 Months

November 2017	\$14,490,614
December 2017	\$16,864,845
January 2018	\$18,960,420
February 2018	\$13,409,150
March 2018	\$15,596,868
April 2018	\$14,042,315
May 2018	\$13,593,602
June 2018	\$13,554,278
July 2018	\$13,958,741
August 2018	\$15,888,063
September 2018	\$14,767,995
October 2018	\$13,038,636
12 Month Total Retail Revenue	\$178,165,526

Adjustments for Rate Changes

1-1-2018 TAM (0.2%)	\$62,711
1-1-2018 Energy Conservation Chg Sch 297 (-0.2%)	-\$62,711
1-1-2019 TAM (-0.1%) (pending)	-\$178,228
1-1-2019 OSIP (-0.1%) (pending)	-\$178,228
Estimated 12 Month Present Retail Revenue	\$177,809,069

MCBIT Target Revenue **\$404,575**

Proposed MCBIT Rate **0.23%**