

February 17, 2021

VIA ELECTRONIC FILING

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

Attn: Filing Center

RE: Advice No. 21-004—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 March 24, 2021.

Twelfth 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 2021. As of December 31, 2020, Pacific Power has under-collected the MCBIT tax liability by \$331,274. Adjusted for projected collections prior to the effective date of this tariff revision and taking into account an overpayment of estimated taxes for the tax year 2020, the under-collections is projected to be reduced to \$219,795 before taking into account the projected 2021 tax liability of \$106,519. Accordingly, Pacific Power is targeting collections of \$326,314, with the proposed rate of 0.25 percent designed with the target of reducing the balancing account to zero by the end of 2021.¹

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 increase to affected customers is approximately 0.2 percent. A Multnomah County residential customer using 900 kilowatt-hours per month will see a monthly bill increase of approximately \$0.18 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(2), Application (Nov. 19, 2020), approved in Order No. 20-498 (Dec. 30, 2020).

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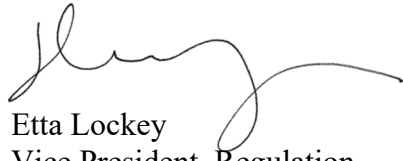
It is respectfully requested that all formal data requests regarding this matter be addressed to:

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

Revised Tariff Sheet

Schedule 103—Multnomah County Business Income Tax Recovery

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:

0.25% 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. (1)

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 March 2021**

Multnomah County retail revenues - 12 Months

January 2020	\$15,259,611
February 2020	\$15,048,231
March 2020	\$14,008,073
April 2020	\$13,399,649
May 2020	\$11,618,764
June 2020	\$11,606,479
July 2020	\$12,481,080
August 2020	\$14,267,921
September 2020	\$13,220,882
October 2020	\$11,913,575
November 2020	\$13,314,160
December 2020	\$15,599,184
12 Month Total Retail Revenue	\$161,737,609

Adjustments for Rate Changes

2-1-2020 OCAT Sch 104	\$61,038
4-1-2020 RAC	\$177,264
4-1-2020 RAC + TAM	-\$8,863
9-18-2020 RAC + TAM	\$107,681
11-1-2020 RAC	\$265,649
12-11-2020 TAM	-\$146,138
1-1-2021 GRC + TAM	-\$8,271,906
1-12-2021 GRC Update	\$769,612
Estimated 12 Month Present Retail Revenue	\$154,691,945

Estimated 10 Month Present Retail Revenue **\$128,909,954**

MCBIT Target Revenue **\$326,314**

Proposed MCBIT Rate **0.25%**