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December 22, 2023

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
Filing Center  
201 High Street SE, Suite 100  
Salem, Oregon 97301

Re: Docket UM 2050(4)  
Application for Reauthorization of Deferred Accounting of the Oregon  
Annual Regulatory Fee Expense

Attention Filing Center:

Attached for electronic filing is Idaho Power Company's Application for Reauthorization of Deferred Accounting of the Annual Regulatory Fee Expense for the period of January 1, 2024 through December 31, 2024.

If you have any questions, please do not hesitate to contact me or Regulatory Consultant Courtney Waites at (208) 388-5612.

Very truly yours,

A handwritten signature in black ink that reads "Lisa D. Nordstrom".

Lisa D. Nordstrom

LDN:sg  
Enclosures

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

**UM 2050(4)**

In the Matter of Idaho Power Company's  
Application for Deferred Accounting of the  
Oregon Annual Regulatory Fees Expense.

**APPLICATION FOR  
REAUTHORIZATION**

**I. INTRODUCTION**

Pursuant to ORS 757.259 and OAR 860-027-0300, Idaho Power Company ("Idaho Power") hereby requests an accounting order reauthorizing the Company to defer for later ratemaking treatment costs associated with the Oregon annual regulatory fee beginning January 1, 2024, and allowed by ORS 756.310. Idaho Power seeks authorization for this deferral effective during the calendar year 2024. In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon ("Commission").
2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.
3. Communications regarding this Application should be addressed to:

Lisa Nordstrom  
Idaho Power Company  
P.O. Box 70  
Boise, ID 83707  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)  
[dockets@idahopower.com](mailto:dockets@idahopower.com)

Courtney Waites  
Idaho Power Company  
P.O. Box 70  
Boise, ID 83707  
[cwaites@idahopower.com](mailto:cwaites@idahopower.com)

1 **II. OAR 860-027-0300(3) REQUIREMENTS**

2 **A. Description**

3 On May 24, 2019, Oregon Governor Kate Brown signed Senate Bill 68, increasing  
4 the annual fee imposed on public utilities and telecommunications providers for the purpose  
5 of defraying costs of the Commission. The bill allows the Commission to set the annual  
6 regulatory fee amount established in ORS 757.310(3) to an amount not to exceed 0.45  
7 percent, an increase from the then current amount of 0.30 percent. In accordance with ORS  
8 757.310(3), on February 24, 2022, the Commission issued Order No. 22-062 authorizing  
9 collection of the annual regulatory fee from the public utilities operating in Oregon subject to  
10 regulation by the Commission at 0.43 percent of 2021 gross operating revenues. By March  
11 1 of each year the Commission will issue an order establishing the annual regulatory fee for  
12 gross operating revenue derived from electric utility operations in Oregon during the previous  
13 calendar year. The fee is due to the Commission April 1 of the year after the calendar year  
14 upon which the fee is based. Senate Bill 68 allows for a fee level increase up to 0.45 percent  
15 of gross operating revenue.

16 **B. Reasons for Deferral**

17 Idaho Power requests reauthorization to defer incremental costs associated with the  
18 increase in the Oregon annual regulatory fee, as compared to the annual regulatory fees paid  
19 prior to the enactment of Senate Bill 68, effective January 1, 2024. The Company's deferral  
20 request in this case is filed pursuant to ORS 757.259(2)(e) and is intended to minimize the  
21 frequency of rate changes or the fluctuation of rate levels.

22 **C. Proposed Accounting**

23 If approved, Idaho Power will record amounts that would be subject to the deferral  
24 order in accordance with the Code of Federal Regulations to the Federal Energy Regulatory  
25 Commission ("FERC") Account 182 – Regulatory Assets with the corresponding entry  
26 recorded to FERC Account 131 – Cash. Absent approval, the amount that would have been

1 subject to deferral for the Oregon annual regulatory fees would be recorded to FERC Account  
2 601 – Other Tax (Taxes Other Than Income Taxes).

3 **D. Estimate of Amounts**

4 The Oregon annual regulatory fee prior to the enactment of Senate Bill 68 was 0.30  
5 percent but can increase up to 0.45 percent of the Company's gross operating revenue in  
6 Oregon. The Company estimates an increase in costs of approximately \$115,000 based on  
7 the fees assessed following the enactment of Senate Bill 68. In accordance with Order No.  
8 05-1070, Idaho Power will accrue interest on the unamortized balance at a rate equal to its  
9 authorized weighted average cost of capital most recently approved by the Commission.

10 **E. Notice**

11 A copy of the Notice of Application for Deferred Accounting of Oregon Annual  
12 Regulatory Fee Expenses and a list of persons served with the Notice are attached to the  
13 Application as Attachment A.

14 **III. OAR 860-027-0300(4) REQUIREMENTS**

15 **A. Entries in the Deferred Account to Date**

16 Attached to the Application as Attachment B is a description and explanation of the  
17 entries in this deferred account as of November 30, 2023. In addition, the Company has  
18 included the workpapers that support the amounts deferred.

19 **B. Reason for Continuation of Deferred Accounting**

20 As discussed in detail above, this deferral is intended to capture incremental annual  
21 regulatory fee expenses resulting from Senate Bill 68.

22 **IV. CONCLUSION**

23 For the reasons stated above, Idaho Power respectfully requests that, consistent with  
24 ORS 757.259(2)(e), the Commission reauthorize the Company to record and defer  
25 incremental Oregon annual regulatory fee expenses resulting from Senate Bill 68 effective  
26 January 1, 2024.

1 Respectfully submitted this 22<sup>nd</sup> day of December 2023.

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IDAHO POWER COMPANY

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LISA D. NORDSTROM  
Attorney for Idaho Power Company

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1 **CERTIFICATE OF SERVICE**

2 **UM 2050(4)**

3 I hereby certify that on December 22, 2023, I served a true and correct copy of Idaho  
4 Power Company's Application for Reauthorization on the parties in Dockets UM 2050 and  
5 UE 233 by e-mail to said person(s) as indicated below.

6 OPUC Dockets  
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7 [dockets@oregoncub.org](mailto:dockets@oregoncub.org)

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DATED: December 22, 2023

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*Stacy Gust*

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Stacy Gust, Regulatory Administrative Assistant

## **Attachment A**



BEFORE THE PUBLIC UTILITY COMMISSION

1 OF OREGON

2 **UM 2050(4)**

3 In the Matter of Idaho Power Company's  
4 Application for Deferred Accounting of the  
5 Oregon Annual Regulatory Fees Expense.

**NOTICE OF APPLICATION FOR  
DEFERRED ACCOUNTING OF THE  
OREGON ANNUAL REGULATORY  
FEES EXPENSE**

6  
7 On December 22, 2023, Idaho Power Company ("Idaho Power") filed an application  
8 with the Public Utility Commission of Oregon ("Commission") for an Order reauthorizing  
9 deferral of Oregon annual regulatory fee expenses beginning January 1, 2024.

10 Approval of Idaho Power's Application will not authorize a change in Idaho Power's  
11 rates, but will permit the Commission to consider allowing such deferred amounts in rates in  
12 a subsequent proceeding.

13 Idaho Power's Application will be posted on the Commission website for persons who  
14 wish to obtain a copy or they may contact the following:

15 Lisa D. Nordstrom  
16 Idaho Power Company  
17 1221 West Idaho Street  
18 P.O. Box 70  
19 Boise, ID 83707  
20 [lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)

21 ////

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1 Any person who wishes to submit written comments to the Commission on Idaho  
2 Power's Application must do so by no later than January 19, 2024.

3  
4 DATED: December 22, 2023

IDAHO POWER COMPANY

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LISA D. NORDSTROM  
Attorney for Idaho Power Company

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## **Attachment B**

See Attached Spreadsheet