



**Portland General Electric**  
121 SW Salmon Street • Portland, OR 97204  
portlandgeneral.com

November 7, 2022

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

**RE: Advice No. 22-30, 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 Rule (OAR) 860-022-0025(2) for filing proposed tariff sheet associated with Tariff P.U.C. No. 18, with a requested effective date of **January 1, 2023**:

Seventeenth 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 2022 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 2022.

The projected balance at the end of 2022 is estimated to be a credit of about \$1 million due to lower than expected tax expense in 2021 and 2022. The 2023 estimated tax expense is estimated to be about \$750K. PGE proposes to set the Schedule 106 collection rate to 0% in 2023 in order to reduce the balance. PGE will reassess the tax in its filing next year and reintroduce a percentage charge.

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

The proposed Schedule 106 rate change will result in a 0.15% overall rate decrease for approximately 324,000 Multnomah County Customers. A typical Schedule 7 Residential Customer consuming 780 kWh monthly will see a bill decrease of approximately \$0.17.

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

Please direct any questions regarding this filing to Chris Pleasant at [christopher.pleasant@pgn.com](mailto:christopher.pleasant@pgn.com) Please direct all formal correspondence and requests to the following email address [pge.opuc.filings@pgn.com](mailto:pge.opuc.filings@pgn.com)

Sincerely,

*\s\ Robert Macfarlane*

Robert Macfarlane  
Manager, Pricing & Tariffs

Enclosure(s)

PGE Advice No. 22-30

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:

0.00% 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.

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