

May 23, 2024

VIA ELECTRONIC FILING

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

Re: Advice No. 24-011—Schedule 103—Multnomah County Business Income Tax Recovery

In compliance with ORS 757.205 and OAR 860-022-0025, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) 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 July 1, 2024.

Sheet	Schedule/Rule	Title
Fourteenth Revision of Sheet No. 103	Schedule 103	Multnomah County Business Income Tax Recovery

Purpose

The purpose of this filing is to update the Multnomah County Business Income Tax (MCBIT) Rate for 2024.

Proposal

As of April 30, 2024, PacifiCorp has over-collected the MCBIT tax liability by \$759,610. Adjusted for projected collections prior to the effective date of this tariff revision and the projected 2024 tax liability, PacifiCorp is targeting returning approximately \$659,000 to customers over one year, with the proposed rate of -0.30 percent. The Company will reevaluate the MCBIT rate next year based on updated liability and balancing account information.

Tariff Changes and Impacts

To support this filing and meet the requirements of OAR 860-022-0025, the Company submits proposed tariffs listed above along with the following attachments:

Attachment A—Calculation of Multnomah County Business Income Tax Rate
Attachment B—2023 MCBIT Detail and 2024 Forecast.

The proposed change will affect approximately 88,000 customers in Multnomah County. The change from the current rate of -0.02 percent to the proposed rate of -0.30 percent results in a rate decrease to affected customers of approximately 0.28 percent. The average residential

Advice No. 24-011
Public Utility Commission of Oregon
May 23, 2024
Page 2

customer using 950 kilowatt-hours per month in Multnomah County will see a monthly bill decrease of approximately \$0.39 per month as a result of this change.

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,



Matthew McVee
Vice President, Regulatory Policy and Operations

Enclosures

Proposed Tariff Sheet

**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:

-0.30% 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**

Multnomah County retail revenues - 12 Months

May 2023	\$14,196,504
June 2023	\$14,533,023
July 2023	\$14,687,189
August 2023	\$16,519,002
September 2023	\$15,268,381
October 2023	\$14,007,855
November 2023	\$14,813,745
December 2023	\$16,919,223
January 2024	\$19,299,806
February 2024	\$19,209,319
March 2024	\$18,191,479
April 2024	\$16,896,289
12 Month Total Retail Revenue	\$194,541,816

Adjustments for Rate Changes

5-24-23 WMP	\$227,144
7-1-23 Adj. Schedules	\$143,648
10-1-23 BPA	\$225,612
11-5-23 WMVM	\$624,484
1-1-24 RAC TAM OSIP PCAM	\$15,480,950
1-10-24 WMP	\$1,693,229
4-1-24 SBC	\$3,724,771
4-1-24 Cancel Deer Creek	-\$196,041
5-1-24 Deferred Accounting	\$212,937
5-1-24 LID Surcharge	\$3,619,927
Estimated 12 Month Present Retail Revenue	\$220,298,477

MCBIT Target Revenue **-\$659,055**

Proposed MCBIT Rate **-0.30%**

Attachment B

2023 MCBIT Detail and 2024 Forecast

PacifiCorp

Multnomah County Business Income Tax Calculation

4/30/2024 Actual & 2024 Forecast as of May 2024, effective date July 1, 2024

payment/(refund) (over)/under collected

SAP Acct. 245942				
	Beginning Balance	Tax Collections	Tax Payments	Ending Balance
November 2022 (Actual)	(337,780)	(33,175.60)	100.00	(370,855.73)
December 2022 (Actual)	(370,856)	(40,236.26)	(35,000.00)	(446,091.99)
January 2023 (Actual)	(446,092)	(41,871.08)	0.00	(487,963.07)
February 2023 (Actual)	(487,963)	(42,857.79)	0.00	(530,820.86)
March 2023 (Actual)	(530,821)	(20,408.05)	0.00	(551,228.91)
April 2023 (Actual)	(551,229)	3,318.45	17,000.00	(530,910.46)
May 2023 (Actual)	(530,910)	3,070.64	0.00	(527,839.82)
June 2023 (Actual)	(527,840)	3,458.13	46,000.00	(478,381.69)
July 2023 (Actual)	(478,382)	3,338.47	0.00	(475,043.22)
August 2023 (Actual)	(475,043)	3,561.48	0.00	(471,481.74)
September 2023 (Actual)	(471,482)	3,357.03	(78,000.00)	(546,124.71)
October 2023 (Actual)	(546,125)	3,191.13	0.00	(542,933.58)
November 2023 (Actual)	(542,934)	3,223.37	36,100.00	(503,610.21)
December 2023 (Actual)	(503,610)	3,658.79	(82,000.00)	(581,951.42)
January 2024 (Actual)	(581,951)	4,181.33	0.00	(577,770.09)
February 2024 (Actual)	(577,770)	4,026.38	0.00	(573,743.71)
March 2024 (Actual)	(573,744)	3,768.79	(193,000.00)	(762,974.92)
April 2024 (Actual)	(762,975)	3,788.40	0.00	(759,186.52)
May 2024 (Estimate)	(759,187)	3,788.40	0.00	(755,398.12)
June 2024 (Estimate)	(755,398)	3,788.40	0.00	(751,609.72)
July - December 2024 (Estimate)	(751,610)	0.00	92,555.00	(659,054.72)
Total		(3,136,401.21)	2,482,886.00	(659,054.72)