



yet completed its audit of the tax reports and does not know the exact difference between the taxes paid and taxes collected, but it is clear that the \$100,000 minimum has been met. Staff recommends that the Commission direct the utilities to make tariff filings for the automatic adjustment clause filings and open a contested case proceeding for each utility under ORS 757.210.

**PROPOSED COMMISSION MOTION:**

Pacific Power & Light, Portland General Electric, Avista Utilities, and Northwest Natural be directed to file, within 60 days, automatic adjustment clause tariffs for taxes subject to SB 408 beginning January 1, 2006, and that a contested case proceeding for each utility be opened under ORS 757.210.