

November 16, 2023

VIA ELECTRONIC FILING

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

Re: UM 1983(5)—Application for Reauthorization of Deferred Accounting for a Balancing Account Related to Multnomah County Business Income Tax Expense

PacifiCorp d/b/a Pacific Power submits for filing its Application for Reauthorization of Deferred Accounting for a Balancing Account Related to Multnomah County Business Income Tax Expense.

PacifiCorp respectfully requests that all communications related to this filing be addressed to:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
oregondockets@pacificorp.com

Carla Scarsella
Deputy General Counsel
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
carla.scarsella@pacificorp.com

Additionally, PacifiCorp requests that all formal information requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Jennifer Angell, Regulatory Project Manager, at (503) 331-4414.

Sincerely,



Matthew McVee
Vice President, Regulatory Policy and Operations

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1983(5)

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred
Accounting for a Balancing Account Related to
Multnomah County Business Income Tax
Expense.

**APPLICATION FOR
REAUTHORIZATION OF
DEFERRED ACCOUNTING**

I. INTRODUCTION

In accordance with Oregon Revised Statutes (ORS) 757.259(2)(e) and Oregon Administrative Rules (OAR) 860-027-0300, PacifiCorp d/b/a Pacific Power (PacifiCorp or the Company) applies to the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferred accounting for the balancing account used to record the costs and revenues related to PacifiCorp’s Multnomah County Business Income Tax (MCBIT) expense. The balancing account records PacifiCorp’s expenses for MCBIT and the revenue collected from Schedule 103 Multnomah County Business Income Tax Recovery tariff rider. PacifiCorp respectfully requests to continue the use of deferred accounting for this balancing account for the 12-month period beginning November 27, 2023.

II. CONTACT INFORMATION

Communications regarding this application should be addressed to:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: oregondockets@pacificorp.com

Carla Scarsella
Deputy General Counsel
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: carla.scarsella@pacificorp.com

In addition, PacifiCorp requests that all data requests regarding this application be sent to the following:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

Informal questions may be directed to Jennifer Angell, Regulatory Project Manager, at (503) 331-4414.

III. BACKGROUND

On February 12, 2018, PacifiCorp filed Tariff Advice 18-001 to update Schedule 103 for 2018. During the pendency of the review of Advice 18-001, Commission Staff unveiled its new policy direction regarding the inclusion of residual amounts in the MCBIT balancing account in new rates absent a separate deferral authorization for the balancing account. Staff found that PacifiCorp's proposed Schedule 103 rate constituted retroactive ratemaking because it included the residual balance of the MCBIT balancing account absent a deferral. Advice 18-001 was eventually resolved when PacifiCorp agreed to remove the residual balance from the Schedule 103 rate, including only the estimated 2018 MCBIT expense.

On November 27, 2018, PacifiCorp filed a deferral application to obtain approval for the deferred accounting for the balancing account for the MCBIT. The Commission approved the deferral application on January 18, 2019, in Order No. 19-018, to defer costs related to the MCBIT for the 12-months beginning November 27, 2018.

PacifiCorp has filed for annual reauthorizations since Order No. 19-018, which have been approved by the Commission.¹ PacifiCorp respectfully requests reauthorization of deferred accounting for the balancing account related to the MCBIT for the 12-month period beginning November 27, 2023.

IV. DEFERRAL OF COSTS

PacifiCorp respectfully requests reauthorization under ORS 757.259(2)(e) to continue the use of a balancing account to record the costs and Schedule 103 collections related to the MCBIT and maintain a balancing account to record costs and revenues related to the payment and collection of MCBIT.

As required by OAR 860-027-0300(3) and OAR 860-027-0300(4), PacifiCorp provides the following:

A. Description of Utility Expense

PacifiCorp uses the MCBIT balancing account to record MCBIT expenses and the collections from Schedule 103.

B. Reasons for Deferral

ORS 757.259(2)(e) allows the deferral of identifiable utility expenses in order to minimize the frequency of rate changes or the fluctuation of rate levels or to match appropriately the costs borne and received by customers. In this application, PacifiCorp seeks to continue the use of a balancing account to match the costs borne and benefits received by customers.

¹ See, Order No. 20-030, to defer costs related to the MCBIT for the 12 months beginning November 27, 2019; Order No. 20-498, to defer costs related to the MCBIT for the 12 months beginning November 27, 2020; Order No. 21-474, to defer costs related to the MCBIT for the 12 months beginning November 27, 2021; and Order No. 23-030, to defer costs related to the MCBIT for the 12 months beginning November 27, 2022.

C. Proposed Accounting

If this application is approved, PacifiCorp will record both MCBIT expenses and Schedule 103 MCBIT recovery in FERC Account 241, Tax Collections Payable. If this application is denied, MCBIT expenses will be recorded in FERC account 409.1 Income Taxes, Utility Operating Income, and the revenues from Schedule 103 will be recorded in FERC account 456, Other Electric Revenues.

D. Estimate of Amounts

At this time, the 2024 MCBIT expense is forecasted to be approximately \$305,000. When PacifiCorp files its next tariff advice to update Schedule 103 for expected 2024 MCBIT expense, the tariff advice filing will request to collect the estimated 2024 MCBIT expense and any residual balance from the 2023 MCBIT over a 12-month period.

E. Notice

A copy of the Notice of Application and a list of persons served with the notice are attached as Exhibit A to this application.

F. Entries in the Deferred Account to Date

Exhibit B provides the most recent entries in the deferred account to date.

G. Reasons for Continuation of Deferred Accounting

Reauthorization of deferred accounting will allow PacifiCorp to continue to match the costs borne and benefits received by customers. The amortization of the deferred amounts through Schedule 103 also provides for administrative efficiency by minimizing the rate changes.

V. CONCLUSION

PacifiCorp respectfully requests that, in accordance with ORS 757.259(2)(e), the Commission authorize the Company to maintain a balancing account related to PacifiCorp's MCBIT expense and collection of MCBIT through Schedule 103.

Respectfully submitted this 16th day of November, 2023.

By: *Carla Scarsella*
Carla Scarsella
Deputy General Counsel
PacifiCorp d/b/a Pacific Power

EXHIBIT A

NOTICE

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON
UM 1983(5)**

In the Matter of

PACIFICORP d/b/a PACIFIC POWER

Application for Reauthorization of Deferred
Accounting for a Balancing Account Related to
Multnomah County Business Income Tax Expense.


**NOTICE OF APPLICATION FOR
REAUTHORIZATION OF
DEFERRED ACCOUNTING**

On November 16, 2023, PacifiCorp d/b/a Pacific Power (PacifiCorp) filed an application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing a balancing account to record the deferral of costs and recovery related to PacifiCorp's Multnomah County Business Income Tax. The granting of this application will not authorize a change in rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding. To obtain a copy of the application, contact the following:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: oregondockets@pacificorp.com

Any person who wishes to submit written comments to the Commission must do so within 25 days of the date of PacifiCorp's application.

Respectfully submitted on November 16, 2023.

By: 
Carla Scarsella
Deputy General Counsel

CERTIFICATE OF SERVICE

I certify that a true and correct copy of **PacifiCorp's Notice of Application for Reauthorization of Deferred Accounting** was served on the parties listed below via electronic mail in compliance with OAR 860-001-0180.

Service List UE 399

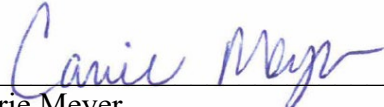
PACIFICORP	
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STAFF	
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FRED MEYER	
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WILLIAM STEELE (C) BILL STEELE AND ASSOCIATES, LLC PO BOX 631151 HIGHLANDS RANCH, CO 80164 w.steele1@icloud.com	DIANE HENKELS (C) SMALL BUSINESS UTILITY ADVOCATES 621 SW MORRISON ST. STE 1025 PORTLAND, OR 97205 diane@utilityadvocates.org

VITESSE	
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IRION A SANGER (C) SANGER LAW PC 4031 SE HAWTHORNE BLVD PORTLAND, OR 97214 irion@sanger-law.com	LIZ FERRELL (C) META PLATFORMS, INC. 1 HACKER WAY MENLO PARK, CA 94025 eferrell@meta.com
WALMART	
VICKI M BALDWIN (C) PARSONS BEHLE & LATIMER 201 S MAIN ST STE 1800 SALT LAKE CITY, UT 84111 vbaldwin@parsonsbehle.com	
ALEX KRONAUER (C) WALMART alex.kronauer@walmart.com	STEVE W CHRISS (C) WAL-MART STORES, INC. 2001 SE 10TH ST BENTONVILLE, AR 72716-0550 stephen.chriss@wal-mart.com

Dated this 16th day of November, 2023.



 Carrie Meyer
 Adviser, Regulatory Operations

EXHIBIT B

Account #245942
Multnomah County Business Income Tax
Monthly Report

Date	Begin Balance	Customer Collections	Tax Payments / (Refunds)	Ending Balance
November 2022	(337,780.12)	(33,175.60)	100.00	(370,855.72)
December 2022	(370,855.72)	(40,236.26)	(35,000.00)	(446,091.98)
January 2023	(446,091.98)	(41,871.08)		(487,963.06)
February 2023	(487,963.06)	(42,857.79)		(530,820.85)
March 2023	(530,820.85)	(20,408.05)		(551,228.90)
April 2023	(551,228.90)	3,318.45	17,000.00	(530,910.45)
May 2023	(530,910.45)	3,070.64		(527,839.81)
June 2023	(527,839.81)	3,458.13	46,000.00	(478,381.68)
July 2023	(478,381.68)	3,338.47		(475,043.21)
August 2023	(475,043.21)	3,561.48		(471,481.73)
September 2023	(471,481.73)	3,357.03	(78,000.00)	(546,124.70)
October 2023	(546,124.70)	3,191.13		(542,933.57)