

January 23, 2023

***VIA ELECTRONIC FILING***

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

Attn: Filing Center

**RE: Advice No. 23-002—Schedule 103—Multnomah County Business Income Tax Recovery**

In compliance with ORS 757.205, OAR 860-022-0025, and OAR 860-022-0030, PacifiCorp d/b/a Pacific Power 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 March 1, 2023.

Thirteenth Revision of Sheet No. 103	Schedule 103	Multnomah County Business Income Tax Recovery
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The purpose of this filing is to update the Multnomah County Business Income Tax (MCBIT) Rate for 2023. As of December 31, 2022, PacifiCorp has over-collected the MCBIT tax liability by \$446,092. Adjusted for projected collections prior to the effective date of this tariff revision and the projected 2023 tax liability PacifiCorp is targeting returning approximately \$27,600 to customers, with the proposed rate of  $-0.02$  percent designed with the target of reducing the balancing account to near zero by the end of 2023.<sup>1</sup>

To support this filing and meet the requirements of OAR 860-022-0025 and OAR 860-022-0230, Pacific Power submits the tariff sheet listed above with Attachment A—Calculation of Multnomah County Business Income Tax Rate, and Attachment B—2022 MCBIT Detail and 2023 Forecast.

The proposed change will affect approximately 86,000 customers in Multnomah County. The change from the current rate of 0.25 percent to the proposed rate of  $-0.02$  percent results in a rate decrease to affected customers of approximately  $-0.3$  percent. The average residential customer using 900 kilowatt-hours per month in Multnomah County will see a monthly bill decrease of approximately \$0.31 per month as a result of this change.

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<sup>1</sup> PacifiCorp has filed for approval of deferred accounting for a balancing account related to MCBIT, *see In the Matter of PacifiCorp dba Pacific Power, Application for Reauthorization of Deferred Accounting for a Balancing Account Related to Multnomah County Business Income Tax Expense*, Docket No. UM 1983(4), Application (Nov. 18, 2022).

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It is respectfully requested that all formal data requests regarding this matter be addressed to:

By email (preferred): [datarequest@pacificorp.com](mailto: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,

A handwritten signature in black ink, appearing to read 'Matthew McVee', written over a horizontal line.

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:

-0.02% 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

**Pacific Power  
State of Oregon  
Calculation of Multnomah County Business Income Tax Rate for March 2023**

**Multnomah County retail revenues - 12 Months**

January 2022	\$15,785,107
February 2022	\$14,016,916
March 2022	\$12,684,359
April 2022	\$12,175,879
May 2022	\$11,879,300
June 2022	\$11,653,062
July 2022	\$12,129,972
August 2022	\$14,262,911
September 2022	\$13,198,889
October 2022	\$12,180,753
November 2022	\$12,723,089
December 2022	\$15,400,009
<b>12 Month Total Retail Revenue</b>	<b>\$158,090,247</b>

**Adjustments for Rate Changes**

10-1-2022 Low Income Discount Recov Sch 92	\$471,146
11-5-2022 WMVM Sch 94	\$1,429,639
1-1-2023 GRC + TAM	\$23,397,357
1-1-2023 Cancel Tax Act Adj Sch 195	\$948,541
<b>Estimated 12 Month Present Retail Revenue</b>	<b>\$184,336,930</b>

**Estimated 10 Month Present Retail Revenue** **\$153,614,108**

**MCBIT Target Revenue** **-\$27,586**

**Proposed MCBIT Rate** **-0.02%**

## ATTACHMENT B

PacifiCorp  
Multnomah County Business Income Tax Calculation  
2022 Detail & 2023 Forecast

(over)/under  
collected

SAP Acct. 245942				
	Beginning Balance	Tax Collections	Tax Payments	Ending Balance
January 2013	(5,539.51)	9,253.75	0.00	3,714.24
December 2021 (Actual)	40,163	(37,617.59)	(46,000.00)	(43,455.09)
January 2022 (Actual)	(43,455)	(40,113.86)	0.00	(83,568.95)
February 2022 (Actual)	(83,569)	(36,556.62)	0.00	(120,125.57)
March 2022 (Actual)	(120,126)	(33,198.30)	0.00	(153,323.87)
April 2022 (Actual)	(153,324)	(31,790.85)	23,000.00	(162,114.72)
May 2022 (Actual)	(162,115)	(30,983.98)	0.00	(193,098.70)
June 2022 (Actual)	(193,099)	(30,421.19)	54,000.00	(169,519.89)
July 2022 (Actual)	(169,520)	(31,617.76)	0.00	(201,137.65)
August 2022 (Actual)	(201,138)	(36,815.24)	0.00	(237,952.89)
September 2022 (Actual)	(237,953)	(34,163.44)	(34,000.00)	(306,116.33)
October 2022 (Actual)	(306,116)	(31,663.80)	0.00	(337,780.13)
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)
2023 Jan - Feb (Estimate)	(446,092)	(68,456.15)	486,962.18	(27,585.96)
<b>Total</b>		<b>(3,153,239.63)</b>	<b>3,131,193.18</b>	<b>(27,585.96)</b>