AVISTA CORPORATION d/b/a Avista Utilities

SCHEDULE 58 TAX ADJUSTMENT SCHEDULE - IDAHO

The rate schedules of the Company for electric service furnished in Idaho do not include any portion of municipal occupation, business, excise or use of the streets, taxes, or charges. In order to reimburse the Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by the Company to its Customers as set forth below.

APPLICABLE:

To all charges for electric service rendered pursuant to tariff 28 within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff. TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

Idaho Municipality	Ordinance or Resolution	Date Ordinance Effective	Charge*
City of Clark Fork	Ord. No. 268	May 1, 2017	1% franchise fee
City of Coeur d'Alene	Ord. No. 2517	July 1, 1993	5% franchise fee
City of Dalton Gardens	ord. No. 168	February 1, 2005	1% franchise fee
City of Dover	Ord. No. 54	October 1, 2000	1% franchise fee
City of Elk River	Ord. No. 209	February 5, 2018	1% franchise fee
City of Grangeville	Ord. No. 972	January 1, 2024	1% franchise fee
City or Hayden	Ord. 391	October 1, 2005	1% franchise fee
City of Hayden Lake	Ord. No. 148	June 1, 1998	1% franchise fee
City of Kamiah	Ord. No. 97-2	January 1, 1997	1% franchise fee
City of Kendrick	Ord. No. 739	January 1, 2013	1% franchise fee
City of Kellogg	Ord. No. 557	October 1, 2012	1% franchise fee
City of Kooskia	Ord. No. 172	March 1, 2013	1% franchise fee
City of Kootenai	Ord. No. 113	August 1, 1996	1% franchise fee
City of Lapwai	Ord. No. 300	January 1, 2001	1% franchise fee
City of Lewiston	Ord. No. 4256	January 1, 2000	1% franchise fee
City of Moscow	Ord. No.2005-34	April 1, 2006	3% franchise fee
City of Mullan	Ord. No. 310A	May 1, 1997	1% franchise fee
City of Oldtown	Ord. No. 2010-2	June 1, 2010	1% franchise fee
City of Orofino	Ord. No. 707	January 11, 2002	3% franchise fee
City of Osburn	Ord. No. 234	June 1, 2001	1% franchise fee
City of Pierce	Res. No. 136	May 1, 1999	1% franchise fee
City of Pinehurst	Ord. No. 2022-239	July 1, 2022	1% franchise fee
City of Ponderay	Ord. No. 3-16	November 1, 1996	1% franchise fee
City of Post Falls	Res. No. 2002-17	June 1, 2002	1% franchise fee
Issued November 6, 2023		Effective January 1, 2024	

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City of Potlatch	Ord. No. 432	November 1, 2003	1% franchise fee
City of Priest River	Ord. No. 449 as amended by 561	January 1, 2014	1% franchise fee
City of Rathdrum	Res. No. 233	August 1, 2011	1% franchise fee
City of Sandpoint	Ord. No. 998	July 1, 1997	1% franchise fee
City of Spirit Lake	Ord. No. 505	December 1, 2006	1% franchise fee
City of St. Maries	Ord No. 598A	July 1, 1996	1% franchise fee
City of Wallace	Ord. No. 95-07	January 1, 1996	1% franchise fee
City of Worley	Ord. No. 239	October 10, 2012	3% franchise fee

^{*}Federal bills excluded

Issued December 6, 2013 Effective January 1, 2014

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