

SCHEDULE 97
KILOWATT-HOUR TAX

PURPOSE

The purpose of this schedule is to set forth the kilowatt-hour ("kWh") tax imposed on the Company by the State of Idaho and billed separately to Customers pursuant to Idaho Code § 63-3502B.

APPLICABILITY

This schedule is applicable to all bills for Electric Service calculated under the Company's schedules and special contracts in the Company's service area within the State of Idaho as provided in Rule C of this Tariff.

CHARGE

The kWh tax rate of 0.0923 cents per kWh will be applied to every kWh sold by the Company for Electric Service provided under the Company's schedules. The charge will be separately stated on the Customer's regular bill. Any Customer taking retail electric service under Schedule 24 is subject to a rebate equal to the kWh tax pursuant to Idaho Code § 63-3502C.