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PUBLIC ADVOCATE

**Testimony Neither For Nor Against
LD 2078, “An Act to Establish the Electricity Cost Fairness Refundable Tax
Credit”
January 21, 2026**

Senator Grohoski, Representative Sayre, and distinguished members of the Joint Standing Committee on Taxation,

My name is Heather Sanborn, here today as Public Advocate, to testify neither for nor against L D 2078, “An Act to Establish the Electricity Cost Fairness Refundable Tax Credit.”

While we appreciate Representative Webb’s thoughtful proposal to provide low-income assistance by offsetting a portion of electricity costs through an income tax credit, we have concerns that this approach may not be the most direct or effective solution. In the last legislative session, the Legislature expressed broad, bipartisan support for LD 995, which proposed a \$15 million General Fund appropriation over the biennium. That measure is currently awaiting funding on the Special Appropriations Table.

Last year, the Electric Ratepayer Advisory Council issued clear recommendations urging the Legislature to fund the Low Income Assistance Program at a level sufficient to reduce participating households’ electricity burden to an affordability target of 4 percent of income. More recently, the Public Utilities Commission completed a rulemaking and approved additional ratepayer funding for LIAP for the upcoming program year, which moves the program part of the way toward that objective. However, the Commission is understandably reluctant to fully fund the program to cover the full need using exclusively ratepayer funding. Fully funding LD 995 would close the remaining gap and allow LIAP to adequately serve the nearly 48,000 participants anticipated in the next program year.

I welcome your questions and would be pleased to provide additional information for the work session.

Respectfully submitted,
Heather Sanborn
Public Advocate