



3. The Company has failed to timely pay the gross receipts tax.

4. The Commission has the authority, under 49-1A-6, to assess a penalty of ten percent of the amount owed for each month of the delinquency and pursue collection of the gross receipts tax and penalties.

Based on the foregoing Findings of Fact and Conclusions of Law, it is therefore

ORDERED, that the Company shall pay its gross receipts tax and a ten percent penalty per month on the delinquent gross receipts tax shall be assessed. It is further

ORDERED, that the Company is prohibited from doing business in the state until all gross receipts taxes fees and penalties are paid in full.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 11<sup>th</sup> day of January 2023. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 11<sup>th</sup> day of January 2023.

<b>CERTIFICATE OF SERVICE</b>
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, electronically or by mail.
By: <u>Adam Stetnick</u>
Date: <u>1/11/23</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Kristie Fiegen  
KRISTIE FIEGEN, Commissioner

Gary Hanson  
GARY HANSON, Commissioner

Chris Nelson  
CHRIS NELSON, Commissioner