

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

**ESTABLISHMENT OF THE GROSS RECEIPTS )  
TAX LEVY FOR FISCAL YEAR 2027 )  
)  
)**

**ORDER APPROVING GROSS )  
RECEIPTS TAX LEVY )  
  
AA26-001**

SDCL Chapter 49-1A establishes the South Dakota Public Utilities Commission Gross Receipts Tax Fund (Fund). This Fund is financed by assessing a tax on the annual intrastate gross receipts received by a utility. The Fund is used by the Commission to defray regulatory expenses related to the regulation of telecommunications, electricity, and natural gas. On April 1 of each year, each utility and telecommunications company doing business in South Dakota shall file with the Commission, on forms provided by the Commission, the amount of its gross receipts derived from customers within South Dakota during the preceding calendar year pursuant to SDCL 49-1A-4. The report shall be sworn to and verified by an officer of the company. The Commission shall, by order, establish the rate and assess the tax authorized in SDCL 49-1A-3 which, together with any funds remaining from the current fiscal year and the \$250 minimum gross receipt tax, will fund the Commission's budget for the next fiscal year and provide a contingency reserve in an amount not to exceed the prior year's budget. In accordance with SDCL 49-1A-5, the tax is due and payable on July 15 of each year.

On April 9, 2026, Commission staff filed a letter requesting a docket be opened in this matter. On April 16, 2026, the Commission electronically transmitted notice of the filing to interested individuals and entities on the Commission's PUC Weekly Filings electronic listserv. The notice stated that any person wishing to comment had until April 29, 2026, to do so. No comments have been filed to date.

On April 21, 2026, Commission staff filed a letter recommending the gross receipts tax levy be set at \$0.0015, or \$250 per company, whichever is greater.

The Commission has jurisdiction over this matter pursuant to SDCL Chapter 49-1A.

At the Commission meeting on April 23, 2026, the Commission considered this matter. The Commission voted unanimously to set the gross receipts tax levy at the rate of \$0.0015 or \$250, whichever is greater, and to assess the tax. It is therefore

ORDERED, that by May 1, 2026, the Commission shall assess on each public utility and telecommunications company a tax for Fiscal Year 2027 equal to \$0.0015 of the company's calendar year 2025 intrastate gross receipts or \$250, whichever is greater. The tax shall be paid on or before July 15, 2026.

Dated at Pierre, South Dakota, this 24<sup>th</sup> day of April 2026.

<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>[Signature]</u>
Date: <u>24 April 2026</u>

BY ORDER OF THE COMMISSION:

[Signature: Chris Nelson]  
CHRIS NELSON, Chairman

[Signature: Kristie Fiegen]  
KRISTIE FIEGEN, Commissioner

[Signature: Gary Hanson]  
GARY HANSON, Commissioner