

due on July fifteenth of each year.

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

4. The Commission has the authority, under SDCL 49-1A-6, to assess a penalty of ten percent of the amount owed for each month of 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 if the Company fails to pay the gross receipts tax and all associated penalties within thirty days of the date of this order, the matter shall be turned over to the South Dakota Obligation Recovery Center. 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 10th day of January 2022. 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 10th day of January 2022.

CERTIFICATE OF SERVICE
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>Karen E. Cremer</u>
Date: <u>01/10/22</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Chris Nelson
CHRIS NELSON, Commissioner

Kristie Piegen
KRISTIE PIEGEN, Commissioner

Gary Hanson
GARY HANSON, Commissioner